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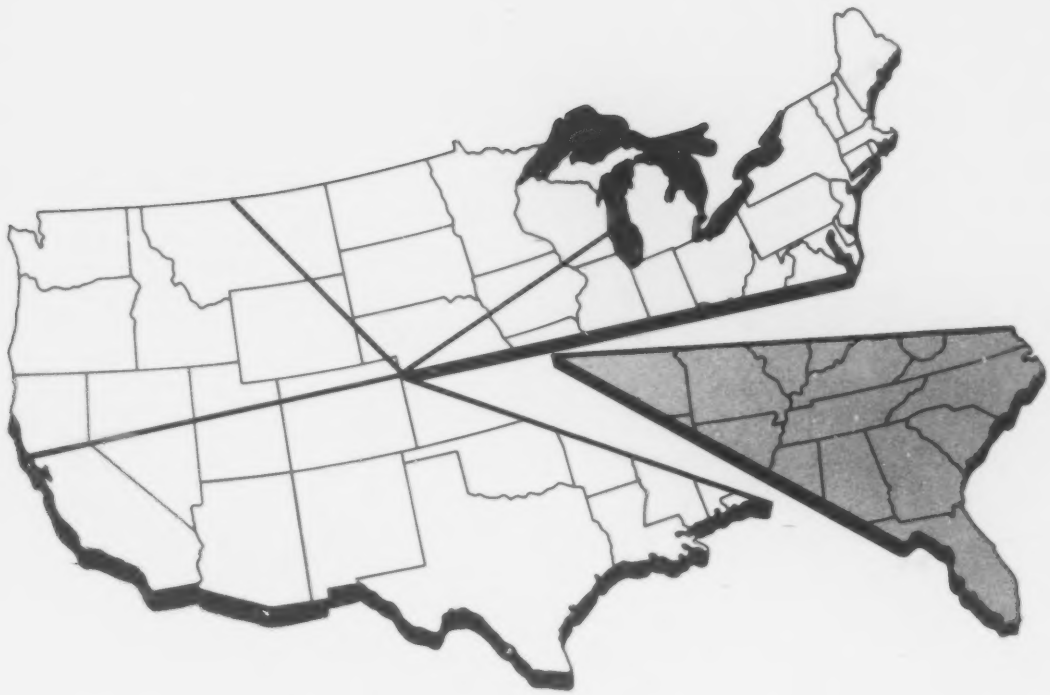
NATIONAL RESTAURANT ASSOCIATION



RESTAURANT INDUSTRY OPERATIONS REPORT 1991

Deloitte & Touche

RESTAURANT/ENTERTAINMENT ADVISORS

1991 Edition

RESTAURANT INDUSTRY OPERATIONS REPORT '91

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NATIONAL RESTAURANT ASSOCIATION

Deloitte & Touche

Restaurant/Entertainment Advisors

Dear Reader:

Restaurant Industry Operations Report '91 is based on financial and operating data provided by members of the National Restaurant Association. The data analysis and compilation were performed by the national accounting and consulting firm of Deloitte & Touche, and the report was published in conjunction with the National Restaurant Association. More than 1,580 questionnaires were received from restaurant operators, and 1,270 were used as the basis for this report. This unique study of the operating results of restaurants in 1990 includes specific financial information on full-menu and limited-menu tableservice restaurants, operators with no tableservice (fast food) and cafeterias.

The data have been compiled on the basis of type of restaurant, location, sales volume, menu theme and other significant categories. This year's edition includes operating data for metropolitan and non-metropolitan areas, operating data by average check size per person, employee turnover information and additional detailed data on utility costs.

Generally, operating results are expressed as amounts per restaurant seat and ratios to total sales, the most common bases used in the industry. The amounts and ratios in the text and exhibits are the medians and upper and lower quartiles of those reporting the data, unless otherwise noted. They are intended to be used as guidelines, not as standards or goals. They are not an attempt by the National Restaurant Association or Deloitte & Touche to set or conform prices or operating ratios for the industry. Rather, they should be used as a basis for comparison with your operation by using the work sheet in the back of the report and the appropriate figures from the schedules. We believe that evaluation of the variances revealed by that comparison can be helpful.

We would like to express our gratitude to those restaurant operators who supplied complete data for their restaurants, making this study possible.

National Restaurant Association
John R. Farquharson
Chairman of the Board and President

Deloitte & Touche
Donald E. Wagner, Partner-in-Charge
Restaurant/Entertainment Advisors

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THE FOODSERVICE INDUSTRY

The foodservice industry is a large and diverse business.

- Industry sales will reach $248.1 billion in 1991 and equal nearly 5 percent of the U.S. Gross National Product.
- There are over 710,000 foodservice operations in the United States.
- Forty-three cents of the consumer's food dollar goes to meals and snacks away from home, up from 25 cents in 1955.
- More than 8 million people are employed in the industry, with employment expected to reach 11 million by the year 2000.
- The foodservice industry continues to be mostly small businesses - average unit sales were $429,000 at tableservice restaurants in 1987.
- Half of all adults are foodservice patrons on a typical day.

The industry in 1991

Despite the weakest economic environment since 1982, the National Restaurant Association forecasts 1991 real sales (adjusted for inflation) will advance 0.6 percent. Industry sales are expected to be up by $12.3 billion. The size of this increase is roughly equivalent to the total eating-place sales for the six-state New England region in a single year. Nevertheless, the 0.6 percent real gain in industry sales for 1991 does not match the 3 to 5 percent annual real gains frequently achieved in the 1970s and early 1980s, because the foodservice industry is in a more mature phase now and the economic environment is one of lower growth.

Sales growth for commercial restaurants (eating places, contract foodservice, hotel/motel restaurants, retail hosts) is forecast to total $219.5 billion, up from $208.4 billion in 1990, a 0.7 percent advance in inflation-adjusted dollars.

The institutional segment (business, educational, governmental, or institutional organizations that operate their own foodservice) is forecast to post sales of $27.6 billion in 1991, a 0.5 percent advance in real terms. Military foodservice sales in 1991 are expected to equal $992 million.

Consumer attitudes and demographics

One key trend in consumer attitudes and lifestyles is the fracturing of what were once large, easily definable market segments into smaller, particle markets.

The influence of children

Among the most important particle markets in the decade ahead are children, who will continue to grow in influence. In 1989, the number of children exceeded 4 million - the highest point in 25 years - with this pace being maintained in 1990. Consequently, children are becoming an increasingly important market segment for restaurateurs.

The presence of children in households is important to restaurateurs, because they have an effect on both restaurant spending and behavior. Data from the 1989 Consumer Expenditure Survey indicates that husband-wife households with children spent 41.1 percent of their food dollar, or $596 per person per year, on food away from home compared to husband-wife families with no children, who allocated 45.1 percent of their food dollar, or $988 per person per year, to food away from home. However, per capita expenditures on food away from home increases as the age of the child increases.

Not only do children influence how much households spend on food away from home, they also influence where their parents eat. A 1990 National Restaurant Association Gallup survey found that 35 percent of parents with one or more children younger than six years old said that the children were "very influential" in the decision to eat out, as did a similar proportion of parents of children between 6 and 12.

How can restaurateurs attract parties with children? A National Restaurant Association Gallup survey indicates that providing children's favorite food items, quick service, and offering child-sized portions are the most important services a tableservice restaurant can offer for children under 13. Favorite menu items among preteen children include hamburgers, french fries, and chicken.

Changes in metropolitan America

Although children will play an important role in the decade ahead, other demographic factors are likely to be influential as well.

According to the Population Reference Bureau, over three-quarters (77 percent) of people in the United States lived in metropolitan areas in 1988 - more than double the proportion in 1910 (37.5 percent). In addition, the population

Foodservice Industry Sales
1990 and 1991 ($000)

	1990	1991
Total Foodservice Industry	$235,780,233	$248,125,267
Commercial Foodservice Group	208,398,009	219,486,444
Eating Places	154,345,436	162,639,090
Restaurants and Lunchrooms	75,926,973	79,419,614
Limited-Menu (Fast Food) Restaurants	69,800,512	74,128,144
Institutional Foodservice Group	26,345,544	27,646,328
Military Foodservice Group	1,036,680	992,495

Foodservice industry sales include all meal and snack sales at commercial restaurants, institutional organizations, hotel/motel restaurants and food contractors. Commercial Foodservice Group sales include all meal and snack sales at commercial restaurants, food contractor outlets, hotel/motel restaurants and retail host restaurants.

Note: 1990 and 1991 figures are projected.
Source: National Restaurant Association.

in and around these areas shifted in the 1980s as some areas became magnets for specific groups.

For example, many "baby boomers" moved away from metropolitan areas in the North, such as Scranton-Wilkes-Barre, Pennsylvania; Buffalo, New York; and Pittsburgh, Pennsylvania, to areas such as Washington, D.C., Atlanta, Dallas, San Francisco, and Las Vegas, lured, in part, by employment opportunities and other attributes of these areas. Because baby boomers are in their prime earning years, those areas that have gained baby boomers should benefit from increased restaurant spending, while those areas that have witnessed an outflow may have to target other markets to make up for lost revenue.

Baby boomers, however, are not the only group relocating. There are ten metro areas that have become magnets for the elderly. Eight of these metropolitan areas in Florida - Sarasota, West Palm Beach, Fort Myers, Fort Pierce, Naples, Ocala, Lakeland, and Melbourne - along with Medford, Oregon, and Tucson, Arizona, saw a 20 percent or more increase of seniors between 1980 and 1985. In addition, many metropolitan areas are seeing shifts in ethnic and racial composition.

Service

As consumers tighten their belts and competition for their expenditures intensifies, value received for dollars spent is likely to become increasingly important. Thus, to satisfy value-driven consumers, it will be necessary to meet or exceed their service expectations.

Particularly in a period when consumer confidence is low and economic expansion is slim, the service issue is one that demands special attention. Results of two National Restaurant Association surveys suggest that some restaurateurs may be overestimating consumer satisfaction with service, which could lead to an unexplained loss of customers.

The Association's 1990 Tableservice Operator Survey found that approximately nine out of ten restaurateurs believe that customers are either satisfied or very satisfied with the service they are receiving at restaurants. In contrast, a 1990 Association Gallup survey found that only six out of ten adults reported being satisfied with the service they received at tableservice restaurants. Although these surveys do suggest that most customers are satisfied with the service they are receiving, there appears to be a discrepancy between the perception of restaurateurs and the actual ratings given by consumers. This discrepancy can be explained, in part, by the fact that some customers who are dissatisfied do not complain.

Of five service elements, the Association's Gallup survey reveals that customers were most satisfied with the accuracy of the check and the ability of the server to answer questions. Seventy-six percent rated tableservice staff as good or excellent in delivering an accurately totaled guest check, and a similar proportion rated servers good or excellent in answering questions about menu items. Sixty-four percent rated servers good or excellent in recommending appropriate menu items. Among the five service elements, consumers were least satisfied with the way servers handled complaints.

Take-out and delivery

Take-out remains the driving force behind industry growth and continues to offer expansion opportunities for foodservice operators. In 1990, off-premises traffic represented 46 percent of the industry total - up from 42 percent in 1986.

Consumer interest in carry-out from tableservice restaurants continues unabated. According to a 1990 National Restaurant Association Gallup study, almost half of adults under 55 reported they would be likely to purchase ready-to-eat take-out meals if offered at tableservice restaurants. The Association's 1990 Tableservice Operator Survey shows that tableservice operators are responding to consumers' convenience needs. In 1990, nine out of ten tableservice operators with a check size of under $15 offered ready-to-eat take-out meals.

In addition, more tableservice operators than ever before are offering bakery items for sale to consumers. In 1990, four out of ten tableservice operators with a check size of less than $15 per person offered retail sale of bakery items, compared to three in ten in 1988.

Nutrition and health

Nutrition and diet have become national issues as government agencies are beginning to get more involved in the nation's health. With nutrition awareness at an all-time high, the nation's priorities are twofold: to reduce the intake of foods high in saturated fat and cholesterol and to increase the consumption of complex carbohydrates and fiber. In response to this demand, there has been an explosion of fat-free and low-fat foods on the market.

Foodservice operators also are responding to the increased demand for healthier, lower-fat foods. A 1990 National Restaurant Association survey of fast-food and family restaurant chains (with 350 or more units) found that nearly 90 percent of respondents used all-vegetable oil and/or shortening exclusively for frying. In addition, about eight in ten chain operators featured decaffeinated coffee, entree salads and/or salad bars, and poultry without skin. Moreover, seven in ten offered each of the following: reduced or low-calorie salad dressings, low-fat milk, fruit juices, and margarine.

Tableservice restaurants are eager to step up their nutrition efforts, according to a 1990 National Restaurant Association survey. The vast majority of tableservice operators said they would alter menu items to satisfy nutritional concerns, and in most cases, all the consumer had to do was ask the restaurant to try to accommodate his or her request.

Furthermore, a majority of tableservice establishments offered menu items for the health-conscious consumer, and over half featured the menu items based on their nutritional benefits. The proportion of tableservice restaurants promoting the nutritional benefits of their menu items increased substantially - from approximately 40 percent in 1988 to approximately 55 percent in 1990, according to the National Restaurant Association surveys.

Industry trends

Food and beverage

As consumers become more value-driven, tableservice restaurants are responding with lower-priced, easy-to-prepare dishes. Approximately half of all tableservice restaurants have added lower-priced items to their menus, according to the National Restaurant Association's 1990 Tableservice Operator Survey. This trend is likely to continue, as more chefs use less expensive ingredients to balance lower-priced items. Pastas, pizza, and "bistro" fare are gaining popularity. In addition, a back-to-basics style of cooking lends itself to a renewed interest in lower-priced regional fare.

When it comes to dining out, Americans want more variety, more menu choices, and a more casual dining experience. A 1990 National Restaurant Association menu analysis reflects these trends as well as the trend toward casual dining. Compared to five years earlier, the number of sandwiches, soup-salad combos, appetizers, and seafood entrees advanced as did chicken-breast entrees, and pasta dishes. In addition, chefs are creating new hybrids by incorporating ethnic influences from Asia, Latin America, and the Middle East into their cooking. This is reflected on menus as well - with more ethnic and regional items appearing on menus than ever before.

Nutrition will likely play an even bigger role in the '90s. Current food consumption patterns reflect that this health-oriented trend is well on its way. Consumers are eating less red meat and more grains, fruits, and vegetables than in the past.

Environmental issues

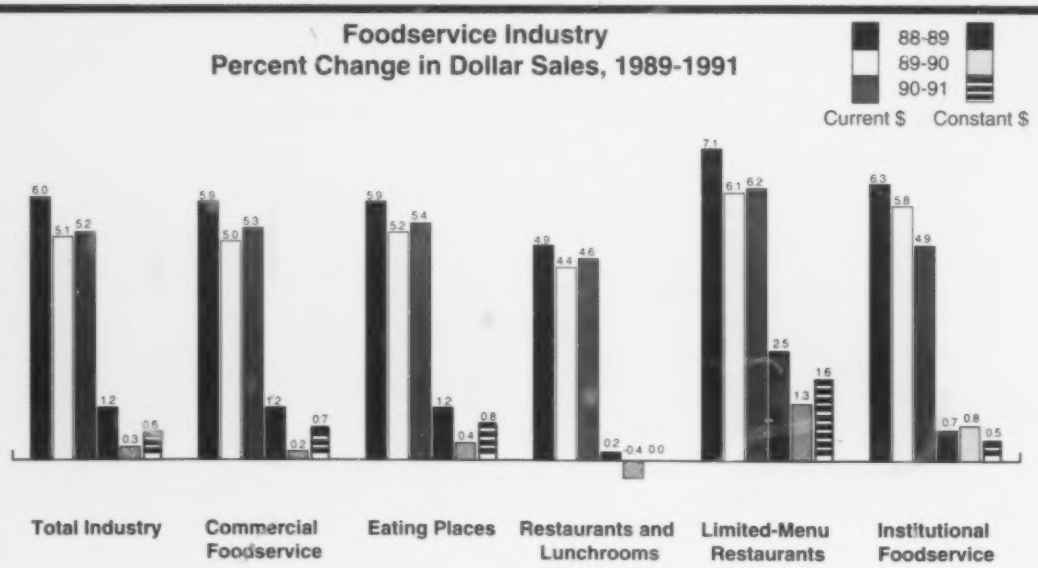
Increased attention is being focused on the solid waste problem throughout the United States. Landfills in some areas are reaching capacity, and few replacements are being opened because of location difficulties. Furthermore, environmental concerns in some locations have resulted in bans or taxes on specific types of packaging. Many restaurant operators are facing escalating disposal costs. Some operators are coping with restrictions or fees on specific packaging materials, and others are involved with voluntary or mandatory recycling programs.

As environmental issues grow in importance, restaurant operators are responding by taking steps to help preserve the environment and conserve resources. The National Restaurant Association's 1990 Tableservice Operator Survey shows that many restaurants are involved in recycling. In 1990, nearly half (45 percent) of restaurants with sales volumes under $500,000 were recycling cans, one-third were recycling paper, one-third were recycling glass, and nearly one-fifth were recycling plastic.

Restaurants are also becoming part of the solid-waste solution by evaluating packaging and making changes. According to the National Restaurant Association survey of chain operators, in 1989, 90 percent of responding chain restaurant operators had worked with suppliers to revise packaging, and 76 percent had revised take-out packaging.

In addition to working on solutions to the solid waste problem, many restaurant operators have taken steps to conserve

Foodservice Industry
Percent Change in Dollar Sales, 1989-1991



Foodservice industry sales include all meal and snack sales at commercial restaurants, institutional organizations, hotel/motel restaurants and food contractors. Commercial Foodservice Group sales include all meal and snack sales at commercial restaurants, food contractor outlets, hotel/motel restaurants and retail hotel restaurants.

Note: 1990 and 1991 figures are projected.
Source: National Restaurant Association.

energy and water as well. Also, some are sponsoring community conservation activities.

Labor

Despite slower economic growth, which generally eases competition for employees, the Association's 1990 Tableservice Operator Survey reveals that labor tops the list of important problems restaurant operators expect to face in 1991. Over one-third of tableservice operators reported that finding qualified labor will be their most important problem. Consequently, many restaurateurs are enhancing their benefit offerings to attract workers. According to a 1989 National Restaurant Association Gallup survey, nearly half of restaurant managers said they had improved their employee benefits or plan to do so.

Also, many restaurant operators have responded to the labor shortage by making operational adjustments. Over one-third of restaurant managers reported they had installed labor-saving equipment in the past two years. Dishwashers were by far the most common single piece of labor-saving equipment purchased, followed by slicing machines and computers.

Marketing and advertising

Tougher competition within the foodservice industry has led to a greater use of promotional and advertising strategies, designed to build customer traffic and to promote new menu items. Value-driven consumers are responsive to restaurant promotional offers. Approximately one in five restaurant occasions involves some type of deal usage, and the proportion is rising at tableservice restaurants as well as fast-food places. In addition, many restaurateurs are focusing on alternatives to the typical price-off offer. Some traffic-building alternatives receiving more attention include short-run specials or different menu items available at a special price; lower-priced alternatives added to the regular menu and frequent-diner promotions.

Frequent-diner programs, similar to frequent-flyer programs offered by many airlines, may be more prevalent at tableservice establishments. According to the Association's 1990 Tableservice Operator Survey, 24 percent of respondents currently offer a frequent-diner program, and an additional 12 percent are planning to offer one in 1991. These offers are in line with consumer interests. A 1990 National Restaurant Association Gallup study found that 44 percent of adults said they would be interested in a frequent-diner program if offered by tableservice restaurants in their area.

Outlook

The 1991 forecast for the foodservice industry calls for continued but modest growth based on the needs of today's convenience and value-driven consumer who regards food prepared away from home as a necessity. As a result, an increasing share of the consumer's total food dollar will be allocated to foodservice in 1991. Nevertheless, restaurant operators will be engaged in a tough fight to maintain market share. They will try to meet the expectations of value-driven consumers by balancing menu mix, delivery systems, and pricing to achieve the best competitive advantage.

National Restaurant Association
Research and Information
Service Department

Highlights from the restaurant industry dollar

- *Full-menu tableservice* establishments had the highest percentage of employee benefits expenses, while net income before taxes was the lowest recorded among the four restaurant categories, 3.9 percent of total sales.
- *Limited-menu no tableservice* (fast food) establishments had net income before taxes of 7.5 percent of total sales.
- Almost all revenues at *limited-menu no tableservice* establishments and cafeterias came from the sale of food. The cost of food for *limited-menu no tableservice* was 33.1 percent of the total sales dollar, the highest ratio among the four restaurant categories.
- *Limited-menu tableservice* restaurants reported the highest rent expense, 6.6 percent of total sales.
- At *limited-menu no tableservice* establishments, advertising and promotional expenditures were 5.7 percent of total sales, the highest of the four categories.

The Restaurant Industry Dollar**

	Full-Menu Tableservice	Limited-Menu Tableservice	Limited-Menu No Tableservice	Cafeteria
Where It Came From*				
Food Sales	76.3	83.3	97.6	90.7
Beverage Sales	20.2	15.8	2.0	3.2
Other Income	3.5	0.9	0.4	6.1
Where It Went*				
Cost of Food Sold	27.3	27.6	33.1	31.1
Cost of Beverages Sold	5.4	3.9	0.5	0.9
Payroll	28.8	26.6	23.9	29.7
Employee Benefits	4.3	3.6	2.5	2.6
Direct Operating Expenses	6.2	6.2	6.1	6.2
Music and Entertainment	0.7	0.3	0.1	0.1
Advertising and Promotion	2.4	3.5	5.7	2.0
Utilities	2.8	2.8	3.6	2.8
Administrative and General	4.1	3.0	2.4	3.2
Repairs and Maintenance	2.1	1.9	2.1	1.5
Rent	4.2	6.6	5.6	4.4
Property Taxes	0.7	0.6	0.3	0.4
Other Taxes	0.6	0.4	0.8	0.2
Property Insurance	1.0	0.8	1.1	0.7
Interest	1.2	0.6	0.6	0.5
Depreciation	2.3	2.1	3.0	3.7
Other Deductions	0.3	0.4	0.2	0.2
Corporate Overhead	1.7	3.0	0.9	4.4
Net Income Before Income Taxes	3.9	6.1	7.5	5.4

*All figures are weighted averages.
**Based on 1990 data.

UNDERSTANDING MEDIANS AND MEANS

The annual studies written by the Restaurant/Entertainment Advisors of Deloitte & Touche utilize medians for the majority of their reported results. This article will give an in-depth explanation of medians and quartiles as well as briefly discuss means, along with practical uses of both.

A median is defined as the middle value of all amounts calculated for a specific line item. For example, if we received nine responses for number of full-time employees - 8,4,2,6,9,7,5,1,3 - these numbers would be arranged sequentially (in order of size) - 1,2,3,4,5,6,7,8,9 - and the middle value, "5", would be the median, since 50 percent of the responses received are below the value and 50 percent are above.

In conjunction with medians, lower and upper quartiles are used to give a further description to the sample results. Occasionally, we use means (arithmetic average) to report data, but we believe the median is the most appropriate method to report our results. This is because the median gives less-biased results. Medians keep results from being skewed by a few abnormal respondents. For example, if a few responding restaurants incurred very large operating losses, these losses would be divided evenly among all restaurants in the sample (when using mean calculations) and would reduce the average net profit of the entire group, which, for the most part, may have reported respectable profits.

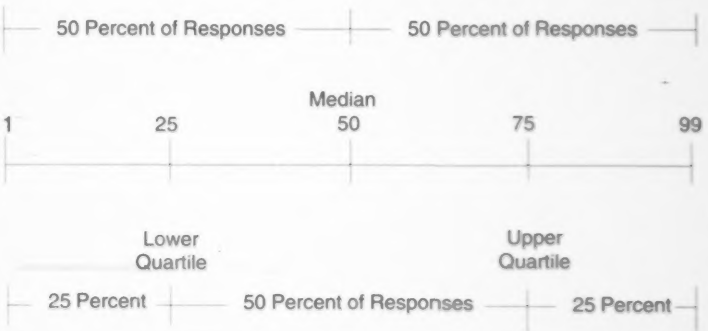
Quartiles divide the responses into four equal parts, with the median still being the middle value. The *lower quartile* is the value that separates the lowest 25 percent of the responses from the rest of the sample when arranged sequentially, while the *upper quartile* defines the boundaries of the upper 25 percent of the responses from the lower 75 percent. Stated another way, 50 percent of all responses fall between the lower and upper quartiles. For example, if we receive 99 responses for a specific item and the responses (conveniently) were numbered 1 through 99, the median (or middle value) would be 50, the lower quartile would be 25 (25 percent of the responses would be below 25), and the upper quartile would be 75 (25 percent of the responses would be above 75). Fifty percent (or half) of the responses would fall between the lower and upper quartiles. (See chart below.)

While reading this report, it will become evident that columns do not total when medians are involved. The reason behind this is, EACH LINE ITEM IS ANALYZED SEPARATELY! In the accompanying table (page 11), when all amounts are arranged sequentially, the median total sales amount per seat is $5,197. This figure is based on the 354 restaurants* that gave us information for this specific line item. The median amounts per seat for total food and beverage sales were $4,163 and $1,091, respectively. These two amounts were analyzed on a sample of 326 and 254 restaurants, respectively, that gave us separate food sales and beverage sales figures. Different sample sizes are one reason why figures do not add to the totals shown.

There is another major reason that columns in the tables do not total. When using medians, it is important to remember that the median food sales, the median beverage sales and the median total sales figures reported probably represent the results of three different restaurants, even though the sample size of each may be equal. This also holds true for lower- and upper-quartile figures.

The terms MEAN, AVERAGE and ARITHMETIC MEAN are all synonymous. A mean is calculated by summing the results and dividing by the number of responses. In Table II, Col. 1, the sum of the number of restaurant seats is 1,940. Divide this by the nine respondents and the mean (average) is 216 seats per restaurant. By comparison, the

Responses Arranged Sequentially



UNDERSTANDING MEDIANS*

Table I
Net Profit

	Amount Per Seat		
	Lower Quartile	Median	Upper Quartile
Sales			
Food	$2,787	$4,163	$6,246
Beverage	555	1,091	2,254
Total	3,381	5,197	7, 788
Cost of Sales			
Food	1,030	1,499	2,331
Beverage	139	306	587
Total Cost of Sales	1,154	1,877	2,637
Gross Profit	2,110	3,313	5,154
Other Income	13	41	113
Total Income	$2,213	$3,446	$5,362

Note: Detail amounts do not sum to totals due to the presentation of median values.

Table II
Restaurant Seating

Responding Restaurants	Col. 1 Number of Seats	Col. 2 Average Daily Customers Served	Col. 3 Average Daily Seat Turnover (Col. 2 / Col. 1)	Sequential Order of Col. 3	
A	60	90	1.5	3	
B	80	128	1.6	4	
C	100	200	2.0	9	
D	120	204	1.7	6	
E	140	250	1.8	7	
F	160	290	1.8	8	
G	180	290	1.6	5	Actual Median
H	500	200	0.4	2	
I	600	200	0.3	1	
Total	1,940	1,852	N/A		
Median (middle value of col.)	140	200	1.6		
Average (mean)	216	206	1.0		

[1]The median daily seat turnover is 1.6 (the middle value of a sequential sort of Col. 3). Notice that this is not equal to the product of the median average daily customers served (200) divided by the median number of seats (140), which is 1.4. It is incorrect to use medians in calculations such as addition or multiplication.

median number of seats is 140. It is obvious that the average is skewed by the two restaurants with 500 and 600 seats.

Table II shows a group of restaurants that provided their total number of seats. They also provided the number of guests served, so the average daily seat turnover was calculated. The average number of seats for this sample is approximately 216 (1,940 seats divided by 9 responses), and the median number of seats is 140 (the middle value of all respondents when responses are arranged sequentially). The average daily customers is 206, and the median is 200. With this information, the mean and median for the number of daily seat turnover can be calculated.

- The median daily seat turnover is 1.6 (the middle value of a sequential sort of Col. 3).
- To compute the average daily seat turnover, divide the average daily customers served (Col. 2) of 206 by the average number of seats per restaurant (Col. 1) of 216. This gives the average daily seat turnover of approximately 1.0. The mean daily seat turnover is greatly influenced by the two large restaurants with 500 and 600 seats with low daily seat turnover statistics, due perhaps to inclusion of seating for large banquet facilities.

As shown, median and means both have their uses, with medians not being affected by one or two responses that vary significantly from the rest of the sample. This is the main reason the accompanying studies report the data using medians.

**The numbers used for sample sizes are representative and are not actual sample sizes.*

EXPLANATION OF TERMS*

Food sales

This category includes revenue derived from the sale of food in the restaurant. Food sales also include the sale of coffee, tea, milk and fruit juices, which usually are served as part of a meal. If there is no service of liquor, beer or wines, the soft drink sales also would be included in this category.

Beverage sales

This category includes revenue from the sale of wine, spirits, liqueurs, beer, ale and soft drinks. These sales do not include coffee, tea, milk or fruit juices, which normally are served with meals and, therefore, are considered food.

Prime cost

Prime cost is the total of the following: cost of food sold, cost of beverage sold and the associated payroll costs and employee expenses.

Payroll

This category includes the regular salaries and wages, extra wages, overtime, vacation pay and any commission or bonus payments made to employees. The entire restaurant payroll generally is included under this category.

Employee benefits

This category includes Federal Retirement (Social Security) Tax (FICA), Federal and State Unemployment Taxes and State Health Insurance Tax. Other items considered benefits are Workmen's Compensation Insurance Premiums, Welfare Plan Payments, Pension Plan Payments, Accident and Health Insurance Premiums and Hospitalization, Blue Cross, Blue Shield and Group Insurance Premiums. Also listed under employee benefits are education expenses, employee parties, employee sports activities, credit union, awards and prizes, and transportation and housing.

Earnings ratio

The earnings ratio is calculated by dividing a restaurant's income or loss before income tax by its total sales.

Productivity index

The productivity index is calculated by dividing a restaurant's total sales by its total payroll, including benefits.

Direct operating expenses

Expenses directly involved in providing service to the customer, such as uniforms, laundry, linen, china, and cleaning and paper supplies, are considered operating expenses. Also included are utensils, kitchen fuel, menus and drink lists, flowers and decorations, contract cleaning, auto or truck expense, parking, and licenses and permits.

Advertising and promotion

This group of expenses includes selling and promotion expenses such as direct mail and entertainment costs in promotion of business (including gratis meals to customers). Also, the cost of advertising through newspapers, magazines or trade journals, outdoor signs, and radio and television are included. Public relations and publicity (including fees and commissions to advertising or promotional agencies) and franchising fees and royalties are found in this category.

Utilities

This section is comprised of the costs of all fuel except that charged to direct operating expenses in the account "kitchen fuel." Water, ice and refrigeration supplies and the removal of waste are also included. The cost of oils, boiler compound, fuses, grease and other supplies, plus any small tools used in the operation or maintenance of the mechanical and electrical equipment, should also be charged to this account.

Administrative and general

This group of expenses includes items that are necessary to the operation of the business rather than those connected directly with the service and comfort of the customer. This account should be charged with the cost of all printed matter not devoted to advertising and promotion, such as accounting forms, account books, restaurant checks, office supplies, cash register and other checking supplies, letterheads, bills and envelopes. All postage, except amounts applicable to advertising, should be charged here. The cost of telephone equipment rental, local and long-distance calls and telegrams should be charged to this account, with the exception of calls chargeable to marketing. Other items charged to this account are data processing costs, dues and subscriptions and insurance costs (other than those included as employee benefits or fire and extended coverage on the premises and contents). Commission on credit card charges, collection fees, cash shortages, professional dues and protective services are also considered administrative and general expenses.

Repairs and maintenance

The following items are repairs and maintenance expenses: painting and decorating; plastering; upholstering; mending curtains; and maintenance contracts on elevators, signs and office machinery. Repairs to dining room furniture, refrigeration, air conditioning, buildings, floors, plumbing and heating are charged to this category as well. Repairs to dishwashing and sanitation equipment, kitchen equipment and office equipment are also included here.

Occupancy costs

These expenses, together with interest and depreciation charges, are the cost of readying the premises for operations. These are sometimes called "fixed charges," since they usually are determined by the financial setup of the restaurant and not by the trend of its business. Rent, taxes and property insurance are occupancy costs.

Corporate overhead

This category consists of costs or fees charged or allocated by the central office or a management organization of a chain operation for executive supervision and management.

*The definitions and examples have been taken from *Uniform System of Accounts for Restaurants.*

INTRODUCTION TO ANALYSIS OF DATA AND EXPLANATORY NOTES

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Introduction

The Restaurant Industry Operations Report '91 is divided into four sections. Each section provides analysis on one of the following types of operations.

Section A:	Full-Menu Tableservice
Section B:	Limited-Menu Tableservice
Section C:	Limited-Menu No Tableservice
Section D:	Cafeteria

Respondents were asked to select which of the above categories most closely represents their operation. The data in each section are presented in individual exhibits that characterize the operating statistics of various types of establishments based upon the tabulation of the actual survey responses. Each section provides financial, operational and performance information, which is presented in the following breakdowns:

Type of Establishment
(Food Only/Food and Beverage)
Affiliation (Single Unit/Multi-Unit)
Profit Versus Loss
Menu Theme
Sales Volume
Meals Served (Breakfast/Lunch/Dinner)
Average Check
Restaurant Location

The Restaurant Industry Operations Report '91 features new categories of information not previously presented in past reports. As a result of requests from participating restaurateurs, the demographic information in the first table of each section, Composition of Participating Restaurants, includes the total number of seats and total restaurant square footage. This year's report also includes two separate types of analysis of the utility expense detail collected during the 1991 survey - examination of utility costs on an amount-per-restaurant-square-footage and an amount-per-seat basis. In addition, the 1991 Restaurant Industry Operations Report '91 includes information presented in selected tables for Corporate Overhead for restaurant chains supplying such data.

The first three sections generally present the same breakdown of categories in the tables, except for the Menu Theme data in Section C, which includes Italian-theme restaurants with a category for all ethnic restaurants due to the lack of sufficient responses to present separate category data.

More than 1,580 restaurants throughout the United States responded to our survey. After careful review for accuracy and completeness, 1,270 questionnaires were separated into the four previously mentioned categories. A sample copy of the questionnaire can be found at the end of this publication.

Explanatory Notes

Readers should be aware that the operators who participated in this study are not identical with those who participated in prior years' studies. This makes comparisons with previous data difficult, because reporting ratios can be vastly different. However, comparisons of the information in past reports may be useful in identifying certain financial trends.

As in previous years, medians and quartiles are used extensively in data presentation. Medians are the middle values of all amounts calculated for a particular item when placed in sequential order. Half of all values reported are below the median, and half are above. Readers should be aware that medians are calculated only from respondents reporting information for each individual line item. To provide readers with a better understanding of the range of reported values, lower and upper quartiles are also presented. These are the midpoints of each group bounded by the median. In other words, the sample is broken into four equal parts when arranged in sequential order. The lower quartile divides the sample into the lowest quarter and higher three-quarters of the sample; the upper quartile divides the sample into the highest quarter and lower three-quarters of the sample. It is important to note that columns composed of medians and quartiles may not add to the totals shown in the exhibits of this report, because all participants did not respond to every line item.

SECTION A - FULL-MENU TABLESERVICE

Exhibit A-1 presents characteristics for the 797 participating full-menu tableservice establishments in this year's study. The majority of the sample, 77.0 percent, are independent restaurants, and 56.8 percent of the restaurants reported that they are the sole occupant of their location. Most of the respondents have been in business five or more years (79.7 percent) and are located within a metropolitan area (84.3 percent). Restaurants with Steak/Seafood and American menu themes represented 52.0 percent of the full-menu tableservice sample.

The median average check for full-menu restaurants was $10.00. This continues to be considerably higher than the other types of establishments analyzed in the report, reflecting the higher-priced menus and dining experiences. The service of alcoholic beverages at many full-menu tableservice restaurants further increases the check. Of all full-menu restaurants participating, 84.8 percent reported serving alcoholic beverages.

The median ratio of income to total sales (before income taxes) for all full-menu tableservice restaurants was 3.2 percent or $165 per seat. Regional menu-theme establishments recorded the highest level of median total sales per seat of $6,375 and had the highest median amount of total controllable expenses per seat - $3,043. Restaurants included in the category of Sandwiches/Hamburgers menu theme followed with total sales of $6,354 per seat and posted the highest median ratio of income before income tax to total sales - 7.0 percent.

Full-menu establishments serving food and beverage reported total occupancy costs per square foot that were more than four dollars higher than at those operations offering food only. Median income before income taxes for food-only operations was $240 per seat, compared with $146 at food and beverage operations.

Highlights

- Median check was $10.00, and the average daily seat turnover was 1.3.
- Establishments with a net profit reported median total sales of $6,191 per seat, while those restaurants that experienced a net loss reported median total sales of $3,847 per seat.
- Median total sales per full-time equivalent employee was $31,873.
- Median food sales were $4,418 per seat, while beverage sales accounted for $1,177 per seat.
- Median total sales per square foot were $194.67.
- Median restaurant profit was 3.2 percent of total sales.
- Median total cost of sales was 34.4 percent of total sales.

Characteristics

- 77.0 percent of full-menu tableservice restaurants are single units, i.e., independents.
- 28.0 percent of the responding establishments have a sales volume under $500,000.
- 52.0 percent of full-menu tableservice respondents have a Steak/Seafood or American menu theme.
- 62.3 percent of respondents operate their businesses in locations with less than 7,500 square feet, and 52.0 percent of respondents have less than 200 seats.

Exhibit A-1
Composition of Participating Full-Menu Tableservice Restaurants
Number of Respondents: 797

	Percentage of Respondents
Type of Establishment:	
Food Only	14.2%
Food and Beverage	84.8
Not Specified	1.0
Years in Business:	
Under 5 Years	20.3%
5 to 10 Years	20.6
Over 10 Years	59.1
Region:+	
Northeast	16.6%
North Central	26.5
South	25.3
West	30.1
Not Specified	1.5
Average Check:(1)	
Under $5.00	12.8%
$5.00 to $9.99	32.6
$10.00 to $14.99	24.1
$15.00 and Over	28.4
Not Specified	2.1
Affiliation:	
Single Unit - Independent	77.0%
Multi-Unit - Company Operated	19.7
Multi-Unit - Franchise Operated	3.0
Not Specified	0.3
Meals Served:	
Lunch Only	0.4%
Dinner Only	11.0
Breakfast and Dinner Only	0.8
Breakfast and Lunch Only	1.3
Lunch and Dinner Only	50.2
Breakfast Only	-
Open 24 Hours	4.9
Breakfast, Lunch and Dinner	31.2
Not Specified	0.2
Metropolitan Area:	
Inside	84.3%
Outside	13.7
Not Specified	2.0

	Percentage of Respondents
Profit Versus Loss:(2)	
Net Profit	76.4%
Net Loss	23.6
Lease Versus Own:	
Own Land and Building	42.5%
Lease Land and Building	39.8
Lease Land and Own Building	4.0
Own Land and Lease Building	0.1
Not Specified	13.6
Ownership:	
Sole Proprietorship	14.7%
Partnership	9.7
Public Corporation	2.9
Private Corporation	72.7
Menu Theme:	
Steak/Seafood	17.1%
American	34.9
Continental***	10.0
Italian	6.0
Sandwiches/Hamburgers****	4.0
Regional	4.0
Other Ethnic*****	6.4
Not Specified	17.6
Sales Volume:	
Under $500,000	28.0%
$500,000 to $999,999	21.2
$1,000,000 to $1,999,999	32.0
$2,000,000 and Over	18.8
Restaurant Location:	
Hotel	10.9%
Shopping Center or Mall	11.0
Office Building	5.5
Transportation Center	1.1
Club	4.1
Sole Occupant	56.8
Other	9.4
Not Specified	1.2
Total Number of Seats:	
Under 100	13.7%
100 to 149	20.5
150 to 199	17.8
200 to 399	33.2
400 and Over	14.3
Not Specified	0.5
Total Restaurant Square Footage:	
Under 2,500	12.5%
2,500 to 4,999	25.7
5,000 to 7,499	24.1
7,500 and Over	28.6
Not Specified	9.1

(1) Per person, all meals.
(2) For respondents specifying.
***Continental includes French.
****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizza, subs and deli.
*****Other ethnic includes German, Mexican, Oriental, Irish and International.
+Regions:
Northeast: CT, ME, MA, NH, NJ, NY, PA, RI, VT.
North Central: IL, IN, IA, KS, MI, MN, MO, NE, ND, OH, SD, WI.
South: AL, AR, DC, DE, FL, GA, KY, LA, MD, MS, OK, NC, SC, TN, TX, VA, WV.
West: AK, AZ, CA, CO, HI, ID, MT, NV, NM, OR, UT, WA, WY.

Exhibit A-2
Full-Menu Tableservice
Average Check

	Total		
	Lower Quartile	Median	Upper Quartile
All Restaurants	$ 6.95	$10.00	$15.00
Type of Establishment			
Food Only	$ 4.00	$ 4.65	$ 5.80
Food and Beverage	8.00	11.45	16.26
Restaurant Location			
Hotel	$ 8.00	$10.89	$15.00
Shopping Center or Mall	7.05	10.09	15.00
Office Building	9.00	12.70	17.00
Transportation Center	**	**	**
Club	8.00	11.30	13.82
Sole Occupant	6.50	10.00	15.00
Other	5.00	8.00	15.00
Meals Served			
Lunch Only	**	**	**
Dinner Only	$15.00	$18.00	$26.00
Breakfast and Dinner Only	**	**	**
Breakfast and Lunch Only	**	**	**
Lunch and Dinner Only	9.00	11.50	15.33
Breakfast Only	**	**	**
Open 24 Hours	4.00	4.50	5.00
Breakfast, Lunch and Dinner	4.84	7.00	10.75
Menu Theme			
Steak/Seafood	$ 9.50	$12.56	$16.85
American	5.50	9.51	13.50
Continental***	10.75	18.00	26.00
Italian	7.75	11.00	16.50
Sandwiches/Hamburgers****	5.50	7.60	9.50
Regional	8.50	11.30	21.00
Other Ethnic*****	7.20	9.00	12.00
Sales Volume			
Under $500,000	$ 5.45	$ 8.40	$12.50
$500,000 to $999,999	5.80	9.50	14.17
$1,000,000 to $1,999,999	8.00	10.75	15.00
$2,000,000 and Over	9.50	14.57	19.99
Affiliation			
Single Unit — Independent	$ 7.00	$10.00	$15.00
Multi-Unit — Company Operated	8.00	11.45	15.98
Multi-Unit — Franchise Operated	4.60	4.90	9.09

**Insufficient response.
***Continental includes French.
****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizza, subs and deli.
*****Other ethnic includes German, Mexican, Oriental, Irish and International.

Exhibit A-3
Full-Menu Tableservice
Average Daily Seat Turnover

	Total		
	Lower Quartile	Median	Upper Quartile
All Restaurants	0.7	1.3	2.4
Type of Establishment			
Food Only	1.6	3.1	4.9
Food and Beverage	0.6	1.1	2.0
Restaurant Location			
Hotel	0.4	0.7	1.6
Shopping Center or Mall	0.9	1.5	2.5
Office Building	0.9	1.4	2.1
Transportation Center	**	**	**
Club	0.3	0.4	0.6
Sole Occupant	0.8	1.5	2.5
Other	0.7	1.3	2.5
Meals Served			
Lunch Only	**	**	**
Dinner Only	0.4	0.7	1.1
Breakfast and Dinner Only	**	**	**
Breakfast and Lunch Only	**	**	**
Lunch and Dinner Only	0.7	1.3	2.0
Breakfast Only	**	**	**
Open 24 Hours	3.6	4.8	7.8
Breakfast, Lunch and Dinner	0.6	1.6	2.9
Menu Theme			
Steak/Seafood	0.7	1.2	1.7
American	0.8	1.4	2.7
Continental***	0.4	0.6	1.1
Italian	0.5	0.9	1.6
Sandwiches/Hamburgers****	1.3	1.8	2.3
Regional	0.5	1.0	2.4
Other Ethnic*****	1.1	1.5	2.4
Average Check			
Under $5.00	1.9	3.3	5.4
$5.00 to $9.99	0.8	1.5	2.7
$10.00 to $14.99	0.7	1.3	2.0
$15.00 and Over	0.5	0.8	1.3
Sales Volume			
Under $500,000	0.5	1.1	1.9
$500,000 to $999,999	0.7	1.3	2.1
$1,000,000 to $1,999,999	0.8	1.4	2.5
$2,000,000 and Over	0.7	1.6	2.8
Affiliation			
Single Unit — Independent	0.6	1.2	2.1
Multi-Unit — Company Operated	0.8	1.6	2.9
Multi-Unit — Franchise Operated	1.4	3.6	5.2

**Insufficient data.
***Continental includes French.
****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizza, subs and deli.
*****Other ethnic includes German, Mexican, Oriental, Irish and International.

Exhibit A-4

Full-Menu Tableservice
Net Income Differential

	Amount Per Seat					
	Net Profit			Net Loss		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales						
Food	$2,954	$4,851	$7,501	$1,587	$3,180	$5,039
Beverage	601	1,314	2,170	427	746	1,667
Total Sales	3,818	6,191	9,280	2,134	3,847	6,128
Cost of Sales						
Food	1,058	1,744	2,627	692	1,240	1,803
Beverage	155	343	630	130	218	473
Total Cost of Sales	1,239	2,046	3,058	820	1,442	2,217
Gross Profit	2,436	4,087	6,146	1,270	2,390	3,893
Other Income	16	42	138	14	41	130
Total Income	2,500	4,230	6,368	1,279	2,521	3,909
Controllable Expenses						
Payroll	1,037	1,688	2,363	765	1,323	2,064
Employee Benefits	82	207	449	75	189	349
Direct Operating Expenses	166	318	567	139	235	418
Music and Entertainment	6	22	76	9	32	129
Advertising and Promotion	44	104	215	36	98	175
Utilities	123	188	268	106	158	231
Administrative and General	81	207	460	74	193	398
Repairs and Maintenance	55	107	195	35	79	156
Total Controllable Expenses	1,692	2,887	4,538	1,521	2,293	3,710
Income Before Occupancy Costs	583	1,070	1,833	(144)	169	543
Occupancy Costs						
Rent	166	322	526	115	253	457
Property Taxes	19	38	71	12	30	64
Other Taxes	9	29	145	6	14	84
Property Insurance	38	67	125	30	60	106
Total Occupancy Costs	214	408	680	136	288	556
Income Before Interest and Depreciation	278	609	1,260	(431)	(53)	70
Interest	22	66	170	22	65	217
Depreciation	66	129	243	56	118	235
Restaurant Profit	$ 169	$ 430	$ 898	$ (624)	$ (209)	$ (89)
Other Deductions	22	77	158	7	39	83
Income Before Income Taxes	$ 74	$ 271	$ 623	$ (393)	$ (122)	$ (24)
Other Data						
Average Check Per Person	$ 7.00	$10.09	$15.00	$ 6.75	$10.00	$16.50
Average Daily Seat Turnover	0.8	1.4	2.7	0.5	0.9	1.7
Productivity Index	2.77	3.07	3.51	2.23	2.66	3.14
Corporate Overhead[1]	$ 201	$ 503	$ 684	$ 123	$ 267	$ 441

N/A — Not applicable.
[1] For respondents specifying.
*All ratios are based as a percentage of total sales except food and beverage costs, which are based on their respective sales.

Ratio to Total Sales*					
Net Profit			Net Loss		
Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
72.6%	82.6%	99.6%	71.9%	80.2%	95.5%
15.1	21.7	29.8	14.5	23.3	29.8
100.0	100.0	100.0	100.0	100.0	100.0
32.0	35.5	39.0	33.7	38.2	42.1
23.2	26.9	32.8	23.6	28.0	34.4
30.7	33.9	37.3	32.7	35.6	40.1
62.7	66.1	69.4	59.6	64.4	67.3
0.2	0.6	2.4	0.3	0.9	3.6
63.8	67.2	70.8	60.8	65.4	70.0
24.6	28.2	32.1	28.4	33.0	39.0
1.6	3.9	6.1	2.3	4.8	7.7
3.7	5.5	7.9	4.2	6.7	11.0
0.1	0.4	1.3	0.3	1.1	2.5
0.9	1.7	3.0	1.2	2.5	4.1
2.4	3.0	4.0	2.8	3.5	5.3
1.9	3.7	6.0	2.3	4.6	8.6
1.1	1.7	2.4	1.2	1.8	3.0
43.3	49.7	54.3	53.8	60.8	71.1
13.3	18.1	24.4	(5.0)	5.5	10.5
3.2	5.0	6.9	3.3	6.0	9.4
0.3	0.7	1.1	0.4	0.8	1.6
0.2	0.5	3.3	0.2	0.4	2.1
0.7	1.1	1.8	0.9	1.6	2.5
4.7	6.7	9.3	4.4	7.8	12.0
6.3	10.9	16.9	(12.4)	(1.7)	1.7
0.3	1.2	2.6	0.5	1.8	4.3
1.2	2.2	3.4	1.7	3.0	5.3
3.5%	7.5%	13.6%	(17.4)%	(5.5)%	(2.2)%
0.4	1.1	1.9	0.1	1.2	3.5
1.7%	4.8%	9.6%	(11.1)%	(3.5)%	(0.5)%
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
4.3%	6.1%	8.9%	3.5%	5.1%	8.8%

Exhibit A-5
Full-Menu Tableservice
Cost Per Dollar of Sales*

	Total Cost of Sales	Total Payroll and Benefits	Prime Cost
All Restaurants	34.3¢	32.9¢	67.2¢
Type of Establishment			
Food Only	35.0¢	32.9¢	66.7¢
Food and Beverage	34.2	32.9	67.1
Restaurant Location			
Hotel	32.8¢	38.4¢	73.6¢
Shopping Center or Mall	33.1	29.5	62.7
Office Building	33.8	34.9	69.4
Transportation Center	**	**	**
Club	37.9	44.2	82.5
Sole Occupant	34.6	31.8	66.5
Other	34.7	35.0	70.2
Meals Served			
Lunch Only	**	**	**
Dinner Only	33.6¢	30.3¢	63.9¢
Breakfast and Dinner Only	**	**	**
Breakfast and Lunch Only	**	**	**
Lunch and Dinner Only	34.6	32.2	66.5
Breakfast Only	**	**	**
Open 24 Hours	32.1	34.9	67.3
Breakfast, Lunch and Dinner	34.2	34.7	69.2
Menu Theme			
Steak/Seafood	36.2¢	30.9¢	67.6¢
American	34.2	33.0	67.0
Continental***	33.4	33.1	67.8
Italian	33.7	31.5	68.2
Sandwiches/Hamburgers****	32.8	32.9	65.4
Regional	34.3	34.9	67.1
Other Ethnic*****	32.6	33.4	66.2
Average Check			
Under $5.00	34.6¢	32.9¢	67.3¢
$5.00 to $9.99	34.7	32.6	68.3
$10.00 to $14.99	34.7	33.4	68.0
$15.00 and Over	33.3	32.7	65.8
Ownership			
Sole Proprietorship	35.9¢	30.9¢	66.7¢
Partnership	33.3	32.3	65.4
Public Corporation	31.3	34.4	69.2
Private Corporation	34.2	33.5	67.4
Profit Versus Loss			
Net Profit	33.9¢	31.8¢	65.8¢
Net Loss	35.5	37.2	74.4

*All amounts are medians.
**Insufficient data.
***Continental includes French.
****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizza, subs and deli.
*****Other ethnic includes German, Mexican, Oriental, Irish and International.

Exhibit A-6
Full-Menu Tableservice
Number of Employees*

	Number of Employees Per Restaurant		
	Full-Time	Part-Time (20-35 Hours)	Part-Part-Time (Under 20 Hours)
All Restaurants	17	15	8
Type of Establishment			
Food Only	13	12	7
Food and Beverage	18	15	9
Profit Versus Loss			
Net Profit	17	15	10
Net Loss	15	12	7
Restaurant Location			
Hotel	**	10	6
Shopping Center or Mall	15	17	10
Office Building	15	18	5
Transportation Center	**	**	**
Club	17	10	6
Sole Occupant	16	15	10
Other	13	10	5
Menu Theme			
Steak/Seafood	18	15	7
American	18	15	10
Continental***	16	10	5
Italian	11	12	6
Sandwiches/Hamburgers****	12	17	9
Regional	**	**	**
Other Ethnic*****	**	**	**
Average Check			
Under $5.00	15	11	5
$5.00 to $9.99	15	15	10
$10.00 to $14.99	16	16	10
$15.00 and Over	20	13	8
Sales Volume			
Under $500,000	5	8	4
$500,000 to $999,999	12	10	6
$1,000,000 to $1,999,999	20	20	10
$2,000,000 and Over	36	30	12
Affiliation			
Single Unit — Independent	15	13	7
Multi-Unit — Company Operated	23	19	10
Multi-Unit — Franchise Operated	30	20	**

*All amounts are medians.
**Insufficient data.
***Continental includes French.
****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizza, subs and deli.
*****Other ethnic includes German, Mexican, Oriental, Irish and International.

Exhibit A-7
Full-Menu Tableservice
Annual Employee Turnover*

	All Employees	Salaried Employees	Hourly Employees
All Restaurants	108%	20%	120%
Type of Establishment			
Food Only	122%	**	125%
Food and Beverage	107	20%	117
Profit Versus Loss			
Net Profit	108%	20%	117%
Net Loss	108	20	122
Restaurant Location			
Hotel	86%	20%	99%
Shopping Center or Mall	115	25	115
Office Building	128	67	150
Transportation Center	**	**	**
Club	100	**	111
Sole Occupant	112	**	123
Other	110	**	119
Menu Theme			
Steak/Seafood	108%	20%	125%
American	112	25	120
Continental***	124	56	136
Italian	83	**	100
Sandwiches/Hamburgers****	103	**	119
Regional	100	33	105
Other Ethnic*****	86	20	94
Average Check			
Under $5.00	128%	**	142%
$5.00 to $9.99	102	**	108
$10.00 to $14.99	105	25%	120
$15.00 and Over	111	30	124
Sales Volume			
Under $500,000	94%	**	100%
$500,000 to $999,999	125	**	131
$1,000,000 to $1,999,999	108	20%	116
$2,000,000 and Over	120	33	122
Affiliation			
Single Unit — Independent	103%	**	113%
Multi-Unit — Company Operated	125	60%	131
Multi-Unit — Franchise Operated	152	75	158

*All amounts are medians. Derived from the number of W-2s and the number of employees.
**Insufficient data.
***Continental includes French.
****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizza, subs and deli.
*****Other ethnic includes German, Mexican, Oriental, Irish and International.

Exhibit A-8
Full-Menu Tableservice Employee Information*

	Full-Time Equivalent Employees[1]			Amount Per Full-Time Equivalent Employee	
	Total	Per 100 Restaurant Seats	Per 100 Average Daily Covers	Total Sales	Total Payroll and Benefits
All Restaurants	32.0	15.9	12.0	$31,873	$10,251
Type of Establishment					
Food Only	26.0	20.2	6.1	$26,103	$ 8,289
Food and Beverage	33.1	15.5	13.5	33,333	10,620
Profit Versus Loss					
Net Profit	33.4	16.7	11.5	$32,771	$10,123
Net Loss	28.4	12.2	14.2	29,013	10,677
Restaurant Location					
Hotel	35.7	10.5	13.2	$29,453	$11,021
Shopping Center or Mall	32.0	17.9	10.7	33,445	9,323
Office Building	33.5	15.9	13.9	36,047	13,778
Transportation Center	**	**	**	**	**
Club	30.8	7.6	19.0	26,354	12,689
Sole Occupant	32.4	16.3	11.5	31,783	10,024
Other	24.9	17.0	11.0	28,397	11,002
Menu Theme					
Steak/Seafood	33.5	15.9	13.9	$36,047	$11,000
American	34.5	16.3	10.7	30,447	10,249
Continental***	25.0	13.5	19.0	34,797	10,312
Italian	20.0	13.0	12.2	28,775	9,103
Sandwiches/Hamburgers****	29.9	17.6	7.7	27,758	8,551
Regional	47.5	24.6	18.3	30,445	10,660
Other Ethnic*****	30.0	16.7	10.1	32,578	10,595
Average Check					
Under $5.00	25.8	18.2	5.4	$26,032	$ 8,435
$5.00 to $9.99	30.9	14.7	9.0	28,513	9,319
$10.00 to $14.99	33.8	16.8	12.4	34,321	10,816
$15.00 and Over	35.2	14.9	18.4	39,624	12,566
Sales Volume					
Under $500,000	12.4	10.4	11.0	$25,975	$ 8,551
$500,000 to $999,999	22.6	14.7	11.0	30,428	10,201
$1,000,000 to $1,999,999	38.8	17.6	11.6	35,862	11,867
$2,000,000 and Over	64.1	22.6	14.0	44,710	13,995
Affiliation					
Single Unit — Independent	29.0	15.1	12.1	$30,921	$ 9,958
Multi-Unit — Company Operated	40.8	17.6	11.9	38,593	12,232
Multi-Unit — Franchise Operated	50.9	24.2	7.6	24,154	7,952

[1] Based on 35 hours per week. Factors used to compute full-time equivalent employees are as follows: full-time (35 hours or more) equals 1.0; part-time (20 to 34 hours) equals 0.7; part-time (less than 20 hours) equals 0.35.
*All amounts are medians.
**Insufficient data.
***Continental includes French.
****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizzas, subs and deli.
*****Other ethnic includes German, Mexican, Oriental, Irish and International.

Exhibit A-9
Full-Menu Tableservice
Cost of Benefits as a Percentage of Payroll*

All Restaurants	16.8%
Type of Establishment	
Food Only	18.4%
Food and Beverage	16.6
Profit Versus Loss	
Net Profit	16.8%
Net Loss	16.6
Restaurant Location	
Hotel	19.7%
Shopping Center or Mall	18.2
Office Building	19.8
Transportation Center	12.8
Club	16.5
Sole Occupant	14.4
Other	23.7
Menu Theme	
Steak/Seafood	18.5%
American	15.2
Continental***	22.0
Italian	16.9
Sandwiches/Hamburgers****	15.7
Regional	20.4
Other Ethnic*****	13.3
Average Check	
Under $5.00	16.6%
$5.00 to $9.99	14.4
$10.00 to $14.99	17.1
$15.00 and Over	18.2
Sales Volume	
Under $500,000	10.9%
$500,000 to $999,999	14.8
$1,000,000 to $1,999,999	16.5
$2,000,000 and Over	18.0
Affiliation	
Single Unit — Independent	16.0%
Multi-Unit — Company Operated	17.9
Multi-Unit — Franchise Operated	22.0

*For respondents providing total annual cost of benefits for employees and total annual payroll for employees.
**Insufficient data.
***Continental includes French.
****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizza, subs and deli.
*****Other ethnic includes German, Mexican, Oriental, Irish and International.

Exhibit A-10

Full-Menu Tableservice

Statement of Income and Expenses — All Restaurants

	All Restaurants					
	Amount Per Seat			Ratio to Total Sales*		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales						
Food	$2,505	$4,418	$6,933	72.5%	82.2%	98.6%
Beverage	525	1,177	2,027	15.0	22.1	29.8
Total Sales	3,345	5,498	8,619	100.0	100.0	100.0
Cost of Sales						
Food	916	1,541	2,456	32.5	35.9	40.0
Beverage	139	322	585	23.4	27.2	33.1
Total Cost of Sales	1,139	1,869	2,829	30.9	34.4	38.1
Gross Profit	2,073	3,585	5,795	62.0	65.7	69.1
Other Income	15	42	138	0.2	0.7	2.7
Total Income	2,153	3,759	5,958	63.1	66.7	70.7
Controllable Expenses						
Payroll	975	1,560	2,442	25.3	29.4	33.9
Employee Benefits	82	200	422	1.8	4.2	6.4
Direct Operating Expenses	160	291	535	3.8	5.7	8.4
Music and Entertainment	6	25	90	0.1	0.5	1.8
Advertising and Promotion	43	101	204	1.0	1.9	3.4
Utilities	119	186	258	2.5	3.2	4.2
Administrative and General	80	202	433	2.0	3.9	6.6
Repairs and Maintenance	49	98	184	1.1	1.8	2.5
Total Controllable Expenses	1,634	2,695	4,285	45.4	51.5	58.1
Income Before Occupancy Costs	323	775	1,477	9.4	15.4	21.9
Occupancy Costs						
Rent	151	295	502	3.2	5.1	7.2
Property Taxes	16	35	67	0.3	0.7	1.2
Other Taxes	8	28	112	0.2	0.5	3.1
Property Insurance	36	64	120	0.7	1.2	2.0
Total Occupancy Costs	192	372	660	4.6	6.8	10.0
Income Before Interest and Depreciation	71	407	901	2.1	8.2	14.4
Interest	22	65	176	0.4	1.3	2.9
Depreciation	64	127	241	1.3	2.3	3.7
Restaurant Profit	$ (23)	$ 218	$ 687	(0.3)%	4.6%	10.8%
Other Deductions	19	74	149	0.3	1.1	1.9
Income Before Income Taxes	$ (19)	$ 165	$ 491	(0.3)%	3.2%	8.2%
Other Data[1]						
Corporate Overhead	$ 193	$ 477	$ 630	3.8%	6.0%	8.9%

[1] For respondents specifying.
*All ratios are based as a percentage of total sales except food and beverage costs, which are based on their respective sales.

Exhibit A-11

Full-Menu Tableservice

Statement of Income and Expenses — Amount Per Square Foot*

	All Restaurants			Type of Establishment		Menu Theme						
	Lower Quartile	Median	Upper Quartile	Food Only	Food and Beverage	Steak/ Seafood	American	Continental ***	Italian	Sandwiches/ Hamburgers ****	Regional	Other Ethnic *****
Sales												
Food	$ 93.96	$151.08	$247.42	$147.71	$151.21	$159.38	$150.80	$119.05	$114.29	$194.09	$165.87	$186.32
Beverage	21.47	42.80	78.62	N/A	42.80	50.44	43.63	37.64	34.09	38.03	62.98	34.39
Total Sales	$116.75	$194.67	$301.32	$147.71	$206.34	$209.15	$197.37	$141.03	$136.46	$246.56	$231.03	$202.08
Gross Profit	$ 73.56	$127.96	$204.94	$ 92.19	$135.26	$138.84	$129.58	$ 91.09	$ 85.81	$168.46	$145.62	$135.26
Occupancy Costs												
Rent	$ 5.81	$ 10.13	$ 17.41	$ 9.00	$ 10.31	$ 9.74	$ 10.45	$ 9.23	$ 8.33	$ 7.07	$ 15.79	$ 11.15
Property Taxes	0.57	1.19	2.26	0.91	1.26	1.11	1.42	0.76	0.87	1.13	1.40	1.26
Other Taxes	0.28	1.10	4.20	0.73	1.14	0.97	0.96	1.43	0.65	0.27	1.39	1.94
Property Insurance	1.24	2.24	4.09	1.26	2.40	2.39	2.07	2.26	1.71	3.00	2.24	2.40
Total Occupancy Costs	$ 6.83	$ 13.43	$ 23.14	$ 9.79	$ 14.23	$ 12.32	$ 15.20	$ 11.49	$ 9.64	$ 10.23	$ 12.89	$ 14.55
Utility Costs(1)												
Electricity	$ 2.33	$ 3.56	$ 5.24	$ 3.83	$ 3.49	$ 3.49	$ 3.86	$ 2.56	$ 2.86	$ 4.55	$ 3.52	$ 3.40
Gas	0.89	1.38	2.07	1.42	1.37	1.23	1.44	1.16	1.79	1.43	1.76	1.58
Water	0.29	0.56	0.96	0.67	0.54	0.56	0.60	0.80	0.26	0.74	**	0.52
Waste Removal	0.27	0.48	0.85	0.52	0.48	0.50	0.48	0.43	0.32	0.60	0.56	0.38
Other	0.21	0.41	0.78	0.44	0.39	0.36	0.34	0.27	**	**	**	**
Total Utility Costs	$ 4.08	$ 6.16	$ 8.59	$ 6.08	$ 6.20	$ 6.11	$ 6.38	$ 4.78	$ 4.46	$ 6.50	$ 6.32	$ 6.86

N/A — Not applicable.
(1) For respondents specifying detail.
*All amounts are medians unless otherwise stated.
**Insufficient data.
***Continental includes French.
****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizza, subs and deli.
*****Other ethnic includes German, Mexican, Oriental, Irish and International.

Exhibit A-11a

Full-Menu Tableservice

Utility Costs — Amount Per Seat*

	All Restaurants			Type of Establishment		Menu Theme						
	Lower Quartile	Median	Upper Quartile	Food Only	Food and Beverage	Steak/ Seafood	American	Continental ***	Italian	Sandwiches/ Hamburgers ****	Regional	Other Ethnic *****
Utility Costs(1)												
Electricity	$ 68.71	$111.82	$157.89	$150.00	$109.04	$105.31	$117.65	$ 86.09	$ 88.78	$120.00	$152.16	$ 97.21
Gas	26.86	43.43	62.93	49.88	41.93	38.17	44.43	43.43	39.45	38.00	78.24	41.33
Water	8.70	16.00	28.54	22.63	15.51	16.58	19.56	16.02	8.64	20.00	**	14.76
Waste Removal	7.79	14.40	25.92	13.57	14.40	13.47	14.57	13.07	9.88	20.00	15.46	11.67
Other	6.34	13.21	22.65	13.37	13.21	11.68	12.91	12.50	**	**	**	20.18
Total Utility Costs	$118.83	$186.05	$259.49	$218.83	$175.57	$163.90	$198.02	$167.15	$141.27	$157.86	$188.28	$187.13

(1) For respondents specifying detail.
*All amounts are medians unless otherwise stated.
**Insufficient data.
***Continental includes French.
****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizza, subs and deli.
*****Other ethnic includes German, Mexican, Oriental, Irish and International.

Average Check				Restaurant Location							Sales Volume ($000)			
Under $5.00	$5.00 to $9.99	$10.00 to $14.99	$15.00 and Over	Hotel	Shopping Center or Mall	Office Building	Trans-portation Center	Club	Sole Occupant	Other	Under $500	$500 to $999	$1,000 to $1,999	$2,000 and Over
$155.81	$137.05	$169.70	$153.83	$185.56	$184.46	$135.94	**	$64.35	$147.03	$156.92	$71.39	$130.00	$170.44	$230.81
12.50	30.56	42.42	61.00	37.88	53.46	55.50	**	14.10	38.79	59.23	19.74	31.63	44.33	75.85
$166.67	$163.34	$213.85	$229.50	$222.15	$242.10	$181.76	**	$71.38	$187.13	$212.30	$81.94	$157.95	$222.15	$302.03
$107.51	$101.61	$136.41	$160.04	$151.27	$157.23	$122.05	**	$34.90	$121.87	$152.12	$48.79	$101.76	$147.91	$211.60
$ 8.63	$ 9.13	$ 11.85	$ 11.66	$ 14.45	$ 12.63	$ 11.70	**	**	$ 9.23	$ 9.37	$ 6.67	$ 9.27	$ 11.52	$ 18.15
1.03	1.13	1.19	1.42	1.56	1.04	0.36	**	$ 1.29	1.31	1.06	0.63	0.98	1.32	1.77
1.00	0.99	1.05	1.39	1.09	1.83	2.16	**	1.68	0.90	2.00	1.93	1.10	0.89	1.28
1.68	1.90	2.70	2.88	3.50	2.58	1.62	**	2.23	2.22	2.60	1.29	2.15	2.54	3.20
$ 10.70	$ 11.42	$ 14.92	$ 15.75	$ 18.30	$ 16.43	$ 14.26	**	$ 5.11	$ 12.07	$ 10.77	$ 6.96	$ 11.27	$ 15.98	$ 21.92
$ 3.56	$ 3.49	$ 3.39	$ 3.70	$ 3.56	$ 3.83	$ 3.86	**	**	$ 3.50	$ 2.99	$ 2.61	$ 3.30	$ 3.50	$ 4.44
1.56	1.27	1.32	1.44	1.26	1.50	1.05	**	**	1.33	1.71	1.09	1.27	1.34	1.62
0.64	0.49	0.55	0.57	0.66	0.57	0.76	**	**	0.54	0.55	0.30	0.48	0.55	0.72
0.53	0.41	0.52	0.50	0.62	0.48	0.44	**	**	0.47	0.67	0.30	0.42	0.50	0.62
0.42	0.36	0.38	0.48	**	0.48	**	**	**	0.35	**	0.35	0.38	0.44	0.43
$ 5.84	$ 5.97	$ 6.54	$ 6.20	$ 7.14	$ 6.30	$ 5.09	**	**	$ 6.13	$ 6.50	$ 4.08	$ 5.47	$ 6.44	$ 7.53

Average Check				Restaurant Location							Sales Volume ($000)			
Under $5.00	$5.00 to $9.99	$10.00 to $14.99	$15.00 and Over	Hotel	Shopping Center or Mall	Office Building	Trans-portation Center	Club	Sole Occupant	Other	Under $500	$500 to $999	$1,000 to $1,999	$2,000 and Over
$120.54	$105.77	$111.76	$117.12	$ 85.73	$120.00	$130.16	**	$ 70.77	$110.64	$118.05	$ 65.79	$ 94.18	$110.47	$144.75
49.47	35.08	44.44	45.54	30.00	36.50	46.42	**	29.55	41.92	53.33	25.52	39.72	45.54	51.55
16.00	14.23	19.56	17.24	13.33	12.58	24.33	**	7.05	16.89	14.04	9.59	12.50	16.58	24.12
15.98	11.68	15.31	14.70	8.98	13.90	13.47	**	9.20	14.58	24.19	8.66	13.03	13.56	22.64
12.96	12.85	11.11	15.09	13.98	14.60	**	**	**	11.72	15.00	12.96	13.59	12.91	16.56
$194.38	$159.98	$200.00	$187.19	$105.95	$178.56	$187.13	**	$158.99	$189.55	$194.38	$121.48	$155.28	$196.99	$250.25

Exhibit A-12

Full-Menu Tableservice

Statement of Income and Expenses — Amount Per Seat

	Type of Establishment					
	Food Only			Food and Beverage		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales						
Food	$3,221	$5,403	$7,627	$2,335	$4,355	$6,834
Beverage	N/A	N/A	N/A	527	1,178	2,027
Total Sales	3,221	5,403	7,627	3,367	5,529	8,766
Cost of Sales						
Food	1,096	1,656	2,610	871	1,509	2,418
Beverage	N/A	N/A	N/A	144	327	585
Total Cost of Sales	1,135	1,656	2,610	1,142	1,916	2,935
Gross Profit	2,094	3,421	4,987	2,073	3,696	5,899
Other Income	7	33	117	17	45	143
Total Income	2,096	3,557	5,529	2,202	3,780	6,049
Controllable Expenses						
Payroll	941	1,533	2,151	975	1,571	2,496
Employee Benefits	64	192	434	83	200	421
Direct Operating Expenses	125	259	532	164	297	535
Music and Entertainment	1	4	10	8	30	103
Advertising and Promotion	27	66	114	48	111	216
Utilities	155	221	286	116	176	250
Administrative and General	45	105	269	93	218	439
Repairs and Maintenance	39	78	157	52	103	189
Total Controllable Expenses	1,554	2,471	3,799	1,661	2,743	4,418
Income Before Occupancy Costs	432	890	1,661	302	764	1,457
Occupancy Costs						
Rent	126	297	462	154	295	516
Property Taxes	19	34	66	17	35	68
Other Taxes	7	26	190	9	29	107
Property Insurance	30	49	79	40	70	127
Total Occupancy Costs	128	357	529	204	375	678
Income Before Interest and Depreciation	181	478	1,167	67	374	861
Interest	29	83	229	23	65	170
Depreciation	45	85	165	68	129	251
Restaurant Profit	$ 85	$ 324	$ 851	$ (42)	$ 199	$ 661
Other Deductions	19	48	110	22	76	153
Income Before Income Taxes	$ 53	$ 240	$ 582	$ (35)	$ 146	$ 475

N/A — Not applicable.

Exhibit A-13

Full-Menu Tableservice

Statement of Income and Expenses — Ratio to Total Sales*

	Type of Establishment					
	Food Only			Food and Beverage		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales						
Food	100.0%	100.0%	100.0%	70.8%	79.5%	88.1%
Beverage	N/A	N/A	N/A	15.0	22.1	29.8
Total Sales	100.0	100.0	100.0	100.0	100.0	100.0
Cost of Sales						
Food	30.7	35.0	40.0	32.8	36.1	40.0
Beverage	N/A	N/A	N/A	23.4	27.2	33.1
Total Cost of Sales	30.9	35.0	40.0	30.9	34.3	37.9
Gross Profit	60.0	65.0	69.1	62.1	65.8	69.1
Other Income	0.2	0.8	2.0	0.3	0.8	3.1
Total Income	62.0	65.8	69.7	63.2	66.7	70.8
Controllable Expenses						
Payroll	25.1	29.2	33.1	25.4	29.4	33.9
Employee Benefits	1.8	4.7	6.4	1.8	4.1	6.5
Direct Operating Expenses	3.1	5.3	8.0	3.9	5.8	8.5
Music and Entertainment	0.1	0.2	0.4	0.3	0.9	2.2
Advertising and Promotion	0.5	1.2	2.4	1.1	2.1	3.6
Utilities	3.2	4.0	5.2	2.4	3.1	4.0
Administrative and General	1.0	2.0	6.4	2.3	4.2	6.6
Repairs and Maintenance	1.0	1.5	2.3	1.2	1.8	2.6
Total Controllable Expenses	42.9	48.4	53.1	46.3	52.2	58.6
Income Before Occupancy Costs	11.5	18.1	22.1	9.1	15.0	21.6
Occupancy Costs						
Rent	3.5	5.0	7.6	3.2	5.1	7.1
Property Taxes	0.4	0.7	1.2	0.3	0.7	1.3
Other Taxes	**	**	**	**	0.5	**
Property Insurance	0.6	0.9	1.4	0.7	1.3	2.1
Total Occupancy Costs	3.4	6.8	9.8	4.7	6.8	10.1
Income Before Interest and Depreciation	5.8	11.7	16.1	1.8	7.7	14.1
Interest	**	1.6	**	0.5	1.4	3.0
Depreciation	1.1	1.8	2.9	1.4	2.4	3.8
Restaurant Profit	2.5%	7.3%	12.9%	(1.0)%	4.1%	10.4%
Other Deductions	0.6	0.8	1.3	0.4	1.2	2.9
Income Before Income Taxes	1.4%	5.1%	10.4%	(1.3)%	3.0%	8.1%

N/A — Not applicable.
*All ratios are based as a percentage of total sales except food and beverage costs, which are based on their respective sales.
**Insufficient data.

Exhibit A-14

Full-Menu Tableservice

Statement of Income and Expenses — Amount Per Seat

	Affiliation								
	Single Unit Independent			Multi-Unit Company Owned			Multi-Unit Franchise Operated		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales									
Food	$2,274	$4,002	$6,564	$3,418	$5,090	$8,263	$4,393	$5,863	$8,958
Beverage	504	1,063	1,904	899	1,628	2,600	**	**	**
Total Sales	2,997	4,928	7,940	4,587	7,175	9,799	4,601	5,863	8,958
Cost of Sales									
Food	850	1,464	2,349	1,239	1,805	2,835	1,447	1,789	2,376
Beverage	138	300	571	213	393	630	**	**	**
Total Cost of Sales	1,052	1,780	2,727	1,591	2,214	3,276	1,456	1,789	2,453
Gross Profit	1,896	3,108	5,266	3,109	5,012	6,676	3,093	4,032	6,505
Other Income	18	47	140	10	31	139	**	**	**
Total Income	1,[illegible]0	3,153	5,424	3,349	5,117	7,044	3,113	4,076	6,505
Controllable Expenses									
Payroll	892	1,386	2,355	1,391	2,039	2,801	1,421	1,698	2,285
Employee Benefits	68	176	380	123	238	571	124	360	461
Direct Operating Expenses	142	270	490	195	406	669	251	484	802
Music and Entertainment	7	28	101	7	27	78	**	**	**
Advertising and Promotion	38	89	190	85	130	260	66	79	124
Utilities	113	168	250	155	213	286	213	259	313
Administrative and General	74	193	428	125	235	466	**	**	**
Repairs and Maintenance	43	85	172	78	132	209	102	107	183
Total Controllable Expenses	1,521	2,488	4,042	2,256	3,563	4,794	2,475	2,969	3,899
Income Before Occupancy Costs	262	693	1,265	633	1,388	2,147	819	1,303	2,142
Occupancy Costs									
Rent	139	267	462	195	457	609	198	353	407
Property Taxes	14	31	64	25	55	92	24	47	56
Other Taxes	8	30	121	9	26	63	**	**	**
Property Insurance	34	63	110	45	79	144	36	50	112
Total Occupancy Costs	183	342	587	240	555	806	248	366	486
Income Before Interest and Depreciation	48	311	717	279	800	1,458	667	851	1,562
Interest	22	60	162	27	97	229	**	**	**
Depreciation	59	115	212	79	191	324	86	136	267
Restaurant Profit	$ (49)	$ 157	$ 504	$ 146	$ 558	$1,082	$ 456	$ 796	$1,133
Other Deductions	16	70	158	33	77	94	**	**	**
Income Before Income Taxes	$ (31)	$ 114	$ 408	$ 18	$ 330	$ 793	$ 108	$ 335	$ 842
Other Data[1]									
Corporate Overhead	**	$ 398	**	**	$ 498	**	**	$ 541	**

[1] For respondents specifying.
** Insufficient data.

Exhibit A-15

Full-Menu Tableservice

Statement of Income and Expenses — Ratio to Total Sales*

	Affiliation								
	Single Unit Independent			Multi-Unit Company Owned			Multi-Unit Franchise Operated		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales									
Food	72.8%	81.9%	99.2%	70.2%	81.7%	89.0%	90.0%	100.0%	100.0%
Beverage	15.2	22.5	29.8	15.0	21.2	31.1	**	**	**
Total Sales	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Cost of Sales									
Food	33.0	36.8	41.3	31.4	34.9	37.2	28.1	30.3	33.5
Beverage	24.0	28.3	34.2	20.5	24.2	28.9	**	**	**
Total Cost of Sales	31.6	35.1	39.1	29.0	31.9	34.9	28.1	30.1	32.8
Gross Profit	61.0	64.9	68.4	65.1	68.1	70.9	67.2	69.9	72.0
Other Income	0.4	0.9	2.9	0.2	0.8	3.0	**	**	**
Total Income	62.1	66.0	69.7	65.5	68.9	72.5	68.8	70.6	72.6
Controllable Expenses									
Payroll	25.5	29.6	34.4	25.2	28.6	32.7	25.5	27.3	31.5
Employee Benefits	1.8	4.0	6.0	2.0	5.0	7.3	4.8	6.3	7.5
Direct Operating Expenses	3.7	5.6	8.3	3.8	5.8	8.2	5.2	9.2	11.2
Music and Entertainment	0.2	0.9	2.2	0.2	0.5	1.8	**	**	**
Advertising and Promotion	1.0	1.9	3.3	1.0	2.1	3.7	1.1	1.3	1.9
Utilities	2.5	3.2	4.3	2.2	2.8	3.6	3.1	3.4	4.6
Administrative and General	2.1	4.0	7.0	1.9	3.8	5.9	**	**	**
Repairs and Maintenance	1.1	1.8	2.6	1.3	1.8	2.5	1.3	1.5	1.9
Total Controllable Expenses	45.4	51.9	58.8	45.2	50.4	55.2	46.2	50.9	54.5
Income Before Occupancy Costs	8.2	14.3	20.2	14.1	18.9	24.5	18.3	21.1	23.9
Occupancy Costs									
Rent	3.1	5.0	7.2	3.8	5.8	7.4	4.2	5.0	6.3
Property Taxes	0.3	0.7	1.2	0.4	0.9	1.4	0.5	0.6	1.0
Other Taxes	0.2	0.6	3.5	0.2	0.4	2.5	**	**	**
Property Insurance	0.8	1.3	2.2	0.6	1.1	1.9	0.6	0.7	1.2
Total Occupancy Costs	4.5	6.7	10.0	5.1	7.2	9.8	3.8	6.2	7.6
Income Before Interest and Depreciation	1.6	6.8	12.8	5.5	12.2	17.5	12.1	14.5	19.9
Interest	0.5	1.4	2.9	0.5	1.6	3.6	**	**	**
Depreciation	1.3	2.3	3.7	1.3	2.4	3.7	1.5	2.2	3.5
Restaurant Profit	(0.5)%	3.5%	9.3%	3.4%	7.3%	14.2%	7.8%	12.2%	16.9%
Other Deductions	0.4	1.2	3.5	0.4	1.1	1.3	**	**	**
Income Before Income Taxes	(1.1)%	2.7%	7.8%	1.2%	5.1%	10.3%	2.3%	7.0%	10.7%
Other Data[1]									
Corporate Overhead	**	5.4%	**	**	6.5%	**	**	7.5%	**

[1] For respondents specifying.
*All ratios are based as a percentage of total sales except food and beverage costs, which are based on their respective sales.
**Insufficient data.

Exhibit A-16
Full-Menu Tableservice
Statement of Income and Expenses — Amount Per Seat

	Sales Volume ($000)					
	Under $500			$500 to $999		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales						
Food	$1,101	$2,095	$3,498	$2,283	$3,793	$5,541
Beverage	218	479	973	451	845	1,393
Total Sales	1,395	2,485	3,930	3,205	4,446	6,226
Cost of Sales						
Food	481	842	1,213	885	1,405	1,923
Beverage	80	142	325	139	229	418
Total Cost of Sales	554	989	1,525	1,128	1,610	2,217
Gross Profit	821	1,562	2,548	2,023	2,789	4,087
Other Income	11	36	87	17	31	122
Total Income	853	1,628	2,554	2,096	2,865	4,138
Controllable Expenses						
Payroll	478	783	1,162	926	1,285	2,027
Employee Benefits	28	79	163	65	139	300
Direct Operating Expenses	74	131	252	142	244	411
Music and Entertainment	4	10	46	6	23	77
Advertising and Promotion	17	43	80	35	85	146
Utilities	72	127	190	111	155	225
Administrative and General	41	86	211	59	150	333
Repairs and Maintenance	21	38	73	45	71	109
Total Controllable Expenses	784	1,374	1,871	1,626	2,215	3,399
Income Before Occupancy Costs	69	302	701	239	654	1,007
Occupancy Costs						
Rent	83	186	286	152	250	377
Property Taxes	8	22	38	15	30	59
Other Taxes	6	55	142	11	30	124
Property Insurance	21	39	67	36	59	95
Total Occupancy Costs	86	228	392	176	326	522
Income Before Interest and Depreciation	(52)	152	411	25	276	588
Interest	19	53	119	18	55	161
Depreciation	27	57	89	58	100	180
Restaurant Profit	$ (102)	$ 54	$ 250	$ (111)	$ 85	$ 398
Other Deductions	19	23	39	16	74	324
Income Before Income Taxes	$ (37)	$ 54	$ 250	$ (71)	$ 71	$ 361
Other Data[1]						
Corporate Overhead	**	**	**	**	$ 165	**

[1] For respondents specifying.
**Insufficient data.

Sales Volume ($000)					
$1,000 to $1,999			$2,000 and Over		
Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
$3,220	$5,018	$7,081	$4,931	$7,488	$10,294
613	1,231	1,883	1,277	2,281	3,638
4,161	6,316	8,680	7,087	9,744	13,261
1,195	1,744	2,533	1,678	2,684	4,142
153	323	511	345	604	921
1,370	2,061	2,910	2,192	3,304	4,519
2,732	4,209	5,872	4,740	6,456	8,733
12	37	126	33	90	237
2,815	4,246	6,040	4,999	6,609	8,801
1,198	1,730	2,496	1,988	2,632	3,747
104	246	446	160	402	799
200	376	609	282	517	970
6	22	69	22	63	180
58	114	208	121	205	351
131	198	262	186	250	326
116	205	414	230	411	776
74	116	184	126	194	250
2,094	3,124	4,443	3,584	5,025	6,658
526	965	1,590	871	1,750	2,577
200	332	500	238	536	812
19	38	68	30	62	90
9	24	120	9	28	96
42	72	119	55	105	154
261	440	683	245	668	929
182	505	1,033	428	1,137	1,663
22	50	137	50	127	229
80	136	241	114	231	354
$ 18	$ 316	$ 773	$ 196	$ 596	$1,202
18	83	149	38	77	113
$ 12	$ 184	$ 572	$ 31	$ 350	$ 837
**	$ 478	**	**	$ 543	**

Exhibit A-17

Full-Menu Tableservice

Statement of Income and Expenses — Ratio to Total Sales*

	Sales Volume ($000)					
	Under $500			$500 to $999		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales						
Food	73.8%	90.0%	100.0%	75.6%	84.1%	100.0%
Beverage	11.5	21.3	34.0	15.2	21.1	28.0
Total Sales	100.0	100.0	100.0	100.0	100.0	100.0
Cost of Sales						
Food	33.7	38.8	45.0	33.0	36.0	40.6
Beverage	25.4	30.9	38.0	24.0	28.8	35.3
Total Cost of Sales	33.9	37.6	43.2	32.3	35.0	39.0
Gross Profit	56.8	62.4	66.1	61.0	65.0	67.7
Other Income	0.5	0.9	4.0	0.3	0.9	2.6
Total Income	58.3	63.8	68.2	62.4	65.7	69.3
Controllable Expenses						
Payroll	24.6	31.2	36.3	26.6	30.1	34.2
Employee Benefits	1.8	3.6	5.4	1.6	3.8	6.3
Direct Operating Expenses	3.2	5.4	8.3	3.8	5.3	8.7
Music and Entertainment	0.3	0.6	2.2	0.2	0.6	2.5
Advertising and Promotion	0.9	1.7	3.1	0.9	1.9	3.6
Utilities	3.5	4.5	5.7	2.6	3.4	4.3
Administrative and General	2.0	3.5	7.0	1.8	3.5	6.9
Repairs and Maintenance	1.0	1.7	2.6	1.0	1.5	2.2
Total Controllable Expenses	41.7	50.0	59.1	46.7	51.5	58.2
Income Before Occupancy Costs	5.5	13.8	21.0	8.4	14.5	19.4
Occupancy Costs						
Rent	3.7	6.0	9.4	3.9	5.4	7.2
Property Taxes	0.4	0.8	1.8	0.4	0.7	1.4
Other Taxes	0.2	2.4	4.8	0.3	0.7	4.0
Property Insurance	0.9	1.6	2.7	0.8	1.3	2.3
Total Occupancy Costs	5.2	8.3	12.0	4.8	7.5	9.9
Income Before Interest and Depreciation	(2.7)	5.8	12.4	0.7	6.7	11.7
Interest	1.3	2.1	4.5	0.4	1.4	3.5
Depreciation	1.3	2.4	4.0	1.1	2.3	3.8
Restaurant Profit	(4.8)%	3.0%	8.9%	(1.5)%	2.3%	8.1%
Other Deductions	0.6	0.8	3.0	0.6	3.7	6.8
Income Before Income Taxes	(3.4)%	3.0%	8.9%	(2.1)%	1.7%	7.8%
Other Data(1)						
Corporate Overhead	**	**	**	**	3.8%	**

(1) For respondents specifying.
*All ratios are based as a percentage of total sales except food and beverage costs, which are based on their respective sales.
**Insufficient data.

Sales Volume ($000)					
$1,000 to $1,999			$2,000 and Over		
Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
72.6%	81.6%	94.4%	70.3%	77.4%	85.1%
14.5	21.4	29.6	18.2	23.2	30.5
100.0	100.0	100.0	100.0	100.0	100.0
31.4	35.6	38.7	32.0	35.0	38.2
22.6	26.0	31.5	21.7	25.4	29.8
30.2	33.5	36.8	29.4	32.3	35.2
63.2	66.6	69.9	64.8	67.7	70.6
0.3	0.6	2.6	0.4	1.0	3.0
64.3	67.4	71.6	65.8	68.8	72.8
25.0	28.9	33.6	24.8	28.8	31.5
1.8	4.6	6.7	2.0	4.5	6.6
4.6	6.1	8.8	3.6	5.6	8.0
0.2	0.7	2.0	0.4	1.0	1.8
1.0	1.9	3.2	1.1	2.3	3.7
2.4	3.0	3.6	2.0	2.6	3.2
1.9	3.7	6.3	2.9	4.7	6.5
1.3	1.9	2.7	1.3	2.0	2.6
46.2	51.4	58.1	47.7	53.0	56.4
10.1	16.1	22.7	11.6	17.2	23.3
3.2	5.0	6.6	2.4	5.0	7.4
0.3	0.7	1.2	0.3	0.7	1.1
0.2	0.4	3.0	0.2	0.4	0.8
0.7	1.1	2.0	0.7	1.0	1.5
5.0	6.7	9.6	3.4	5.7	8.8
3.0	9.4	15.8	5.4	10.1	16.3
0.4	1.0	2.6	0.5	1.6	2.8
1.4	2.2	3.5	1.3	2.3	3.4
0.5%	6.0%	13.2%	2.6%	5.8%	12.7%
0.3	1.1	2.6	0.4	1.1	1.3
0.4%	3.5%	8.5%	0.4%	4.0%	8.1%
**	5.8%	**	**	6.7%	**

Exhibit A-18

Full-Menu Tableservice

Statement of Income and Expenses — Amount Per Seat

	Menu Theme								
	Steak/Seafood			American			Continental***		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales									
Food	$2,536	$4,522	$7,356	$2,542	$4,370	$6,738	$2,268	$3,872	$6,000
Beverage	61[illegible]	1,282	2,165	493	1,179	2,170	586	1,303	1,941
Total Sales	3,291	5,461	9,407	3,579	5,609	8,523	3,367	5,027	7,687
Cost of Sales									
Food	1,075	1,621	2,723	941	1,591	2,456	728	1,387	2,054
Beverage	188	345	620	138	333	605	159	356	604
Total Cost of Sales	1,255	2,046	3,264	1,172	1,898	2,806	937	1,721	2,610
Gross Profit	1,970	3,673	6,085	2,179	3,783	5,732	2,083	3,198	4,866
Other Income	18	48	130	14	39	140	24	102	192
Total Income	1,977	3,780	6,148	2,290	3,796	5,917	2,203	3,235	4,874
Controllable Expenses									
Payroll	932	1,350	2,466	1,020	1,655	2,485	856	1,350	2,143
Employee Benefits	79	201	522	99	203	407	72	238	434
Direct Operating Expenses	168	338	621	165	282	455	185	345	560
Music and Entertainment	7	46	104	6	22	79	14	35	107
Advertising and Promotion	37	105	212	39	105	188	55	105	204
Utilities	114	164	229	135	197	268	98	167	231
Administrative and General	87	231	530	84	202	411	114	230	479
Repairs and Maintenance	45	97	191	52	113	200	53	95	159
Total Controllable Expenses	1,494	2,740	4,748	1,661	2,853	4,116	1,569	2,640	3,972
Income Before Occupancy Costs	319	739	1,367	357	781	1,491	195	645	1,180
Occupancy Costs									
Rent	115	246	530	165	302	516	202	293	433
Property Taxes	15	31	66	19	43	84	11	33	68
Other Taxes	9	24	88	9	30	154	10	28	96
Property Insurance	40	69	120	39	63	135	47	92	120
Total Occupancy Costs	171	322	670	200	422	698	229	329	678
Income Before Interest and Depreciation	48	373	952	73	378	916	71	221	717
Interest	21	50	183	21	59	171	14	90	191
Depreciation	59	127	243	69	128	225	56	113	273
Restaurant Profit	$ (31)	$ 200	$ 676	$ (42)	$ 203	$ 676	$ (78)	$ 117	$ 456
Other Deductions	9	38	153	34	74	87	16	87	185
Income Before Income Taxes	$ (1)	$ 184	$ 577	$ (9)	$ 188	$ 475	$ (268)	$ 39	$ 381

**Insufficient data.
***Continental includes French.
****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizza, subs and deli.
*****Other ethnic includes German, Mexican, Oriental, Irish and International.

Menu Theme											
Italian			Sandwiches/Hamburgers****			Regional			Other Ethnic*****		
Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
$1,693	$3,348	$5,403	$2,758	$5,458	$7,741	$3,221	$4,418	$ 7,422	$3,232	$4,844	$6,568
480	808	1,227	464	769	2,787	636	1,775	3,057	754	983	1,411
2,134	3,766	6,336	4,161	6,354	9,429	3,572	6,375	10,165	4,091	5,769	7,513
803	1,309	1,906	984	1,819	2,896	1,018	1,445	2,503	1,049	1,697	2,221
134	203	299	92	240	596	174	449	810	176	289	386
941	1,451	2,126	1,284	2,249	3,172	1,267	1,817	3,489	1,231	1,883	2,450
1,157	2,683	4,311	2,727	4,105	6,366	2,213	4,161	7,065	2,932	3,940	5,030
15	21	56	17	29	94	19	41	100	20	47	97
1,213	2,683	4,311	2,747	4,121	6,967	2,338	4,197	7,065	2,942	4,064	5,280
649	1,303	2,081	1,037	1,747	2,639	1,103	1,994	3,234	1,191	1,604	2,558
67	128	292	34	99	478	63	302	692	88	155	334
107	163	386	199	421	727	183	276	790	164	274	469
7	12	84	3	6	55	11	32	103	8	27	63
34	81	128	32	95	138	54	159	256	73	111	188
106	145	205	108	158	289	98	188	290	135	187	277
44	139	252	52	205	367	65	216	414	74	207	460
21	62	130	51	109	166	57	87	198	63	98	138
1,142	1,854	3,390	1,416	2,887	4,479	1,901	3,043	6,448	2,052	2,673	4,285
156	553	987	508	1,134	1,716	434	775	1,485	501	929	1,497
112	247	450	104	213	442	117	357	606	192	325	480
11	29	63	13	25	56	20	32	54	15	32	64
6	17	87	**	**	**	**	**	**	10	65	168
28	47	69	33	83	112	15	83	125	38	67	81
133	298	565	144	277	505	109	460	685	262	487	658
13	213	493	347	620	1,274	181	468	808	147	489	863
16	56	110	19	37	66	118	141	243	19	43	129
46	66	141	73	109	162	43	209	284	102	168	288
$ (121)	$ 50	$ 424	$ 211	$ 529	$1,125	$ 14	$ 240	$ 574	$ 24	$ 250	$ 542
**	**	**	**	**	**	**	**	**	**	**	**
$ (56)	$ 20	$ 424	$ 131	$ 408	$ 863	$ (16)	$ 195	$ 504	$ 14	$ 111	$ 408

Exhibit A-19

Full-Menu Tableservice

Statement of Income and Expenses — Ratio to Total Sales*

	Menu Theme								
	Steak/Seafood			American			Continental***		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales									
Food	71.6%	79.5%	87.3%	72.0%	84.2%	100.0%	71.7%	76.9%	82.0%
Beverage	15.5	21.7	29.2	13.6	21.6	32.4	21.0	23.4	29.5
Total Sales	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Cost of Sales									
Food	35.3	38.7	43.6	33.3	35.9	40.1	31.5	34.8	39.3
Beverage	24.0	27.6	32.2	22.4	26.9	32.7	24.2	30.3	37.0
Total Cost of Sales	33.3	36.2	41.6	31.1	34.2	37.8	30.7	33.4	37.3
Gross Profit	58.4	63.8	66.9	62.2	65.8	68.9	62.7	66.6	69.3
Other Income	0.3	0.9	1.9	0.2	0.7	3.1	0.6	2.2	4.6
Total Income	60.3	64.7	68.7	63.3	66.7	70.5	64.5	67.3	70.9
Controllable Expenses									
Payroll	23.3	27.6	33.0	25.7	29.5	34.2	23.9	29.7	33.7
Employee Benefits	1.8	4.5	6.4	1.9	3.8	6.3	2.4	4.7	7.9
Direct Operating Expenses	3.8	5.6	8.5	3.3	5.4	8.0	5.0	7.0	9.4
Music and Entertainment	0.4	1.1	2.2	0.1	0.6	2.2	0.3	1.1	2.3
Advertising and Promotion	1.0	1.9	3.6	0.9	1.9	3.4	1.2	2.1	4.1
Utilities	2.3	2.9	4.0	2.6	3.2	4.4	2.2	2.9	4.2
Administrative and General	2.7	4.1	6.3	1.8	3.7	6.4	3.0	4.8	7.0
Repairs and Maintenance	1.1	1.5	2.5	1.3	1.9	2.6	1.1	1.6	2.6
Total Controllable Expenses	43.0	51.0	56.6	45.3	51.5	57.6	47.3	54.2	60.4
Income Before Occupancy Costs	7.8	14.5	20.9	8.4	15.0	22.1	8.5	14.6	22.5
Occupancy Costs									
Rent	2.6	5.2	6.9	3.3	5.3	7.6	4.2	5.3	7.0
Property Taxes	0.3	0.7	1.1	0.4	0.9	1.5	0.3	0.8	1.4
Other Taxes	0.2	0.5	3.1	0.3	0.8	3.6	0.2	0.5	2.7
Property Insurance	0.8	1.2	1.9	0.7	1.3	2.1	0.8	1.2	2.0
Total Occupancy Costs	3.8	6.7	9.4	4.8	7.3	10.3	4.9	6.4	9.6
Income Before Interest and Depreciation	1.5	8.3	13.2	1.7	7.5	14.4	1.6	7.9	13.8
Interest	0.4	1.3	2.8	0.5	1.3	2.9	1.0	1.7	5.3
Depreciation	1.2	2.2	3.4	1.4	2.2	3.7	1.1	2.4	4.2
Restaurant Profit	(1.1)%	3.8%	10.2%	(1.0)%	4.6%	11.0%	(0.9)%	3.6%	7.8%
Other Deductions	0.2	1.2	1.9	0.4	1.1	1.3	0.4	1.2	5.4
Income Before Income Taxes	0.1%	3.6%	9.1%	(0.3)%	3.2%	6.1%	(3.6)%	1.9%	7.4%

*All ratios are based as a percentage of total sales except food and beverage costs, which are based on their respective sales.
**Insufficient data.
***Continental includes French.
****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizza, subs and deli.
*****Other ethnic includes German, Mexican, Oriental, Irish and International.

Menu Theme											
Italian			Sandwiches/Hamburgers****			Regional			Other Ethnic*****		
Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
76.9%	84.2%	100.0%	66.7%	90.0%	100.0%	72.0%	78.2%	92.9%	77.5%	84.7%	100.0%
15.4	20.4	26.0	10.0	21.3	36.2	17.9	22.6	28.4	13.7	19.4	25.0
100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
32.2	35.6	39.8	31.2	34.1	37.8	31.1	34.4	38.3	30.3	32.7	37.2
21.0	28.8	34.5	20.9	25.4	32.0	23.2	26.0	31.3	23.6	25.1	29.4
31.5	33.9	38.6	30.2	32.8	37.0	29.3	34.3	36.6	29.4	32.6	35.5
61.4	66.1	69.2	63.0	67.2	69.8	63.4	65.7	70.7	64.5	67.4	70.6
0.5	0.8	2.6	0.3	0.5	1.6	0.5	1.1	1.5	0.3	0.6	1.7
61.4	66.6	70.8	64.1	67.9	70.0	63.4	67.1	71.6	64.9	69.1	71.6
25.8	29.5	33.8	24.0	30.1	33.8	26.9	30.9	34.8	27.7	30.3	34.6
2.0	3.7	6.7	1.2	1.7	5.8	1.3	4.4	9.0	1.4	3.8	4.4
3.8	6.1	8.5	4.2	5.8	9.9	3.9	6.2	7.9	3.6	5.3	7.2
**	**	**	**	**	**	0.2	0.5	1.3	0.2	0.6	1.1
1.1	1.9	3.6	0.4	1.3	3.4	1.2	2.3	3.4	1.2	1.9	3.0
2.7	3.5	5.0	2.4	2.6	3.3	1.9	2.6	3.6	2.9	3.5	4.2
1.7	3.8	6.6	1.1	3.7	6.0	1.2	3.8	7.2	1.9	3.3	5.8
1.1	1.7	2.8	1.1	1.7	2.6	1.0	1.8	2.4	1.2	1.6	2.4
45.4	51.1	56.6	42.9	48.9	56.4	49.8	54.1	60.4	43.9	52.2	56.3
8.2	15.0	19.3	14.6	18.9	23.2	11.2	14.4	16.7	12.0	16.1	21.9
3.3	5.5	8.3	3.1	4.2	6.1	2.4	3.1	5.9	3.7	5.7	7.4
0.4	0.7	1.1	0.3	0.6	0.9	0.2	0.7	1.0	0.3	0.7	1.1
0.2	1.1	3.4	**	**	**	**	**	**	0.2	0.8	3.1
0.8	1.4	2.6	0.8	1.2	1.7	0.4	1.0	1.6	0.7	1.1	2.0
5.5	7.6	10.4	3.2	4.9	7.9	2.7	5.4	7.2	5.2	7.8	10.4
1.2	6.2	10.8	6.9	13.7	17.7	6.2	8.4	12.7	3.6	7.6	13.8
0.3	1.5	3.5	0.4	1.0	2.1	1.3	2.8	3.7	0.3	0.7	2.1
0.8	2.6	3.4	1.2	1.8	3.0	0.9	2.6	3.3	1.5	2.5	4.1
(3.5)%	3.1%	9.4%	4.5%	9.1%	15.2%	0.2%	4.5%	9.9%	0.5%	4.0%	7.9%
**	**	**	**	**	**	**	**	**	**	**	**
(2.7)%	0.7%	7.1%	2.8%	7.0%	11.2%	(0.2)%	3.0%	6.7%	0.3%	3.3%	7.4%

Exhibit A-20

Full-Menu Tableservice

Statement of Income and Expenses — Amount Per Seat

	Metropolitan Area (Population)								
	Under 500,000			500,000 to 1,999,999			2,000,000 and Over		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales									
Food	$2,140	$3,528	$5,867	$3,341	$5,245	$7,576	$2,335	$4,508	$8,169
Beverage	493	1,040	1,509	680	1,475	2,318	527	1,402	2,787
Total Sales	2,931	4,228	7,127	4,078	6,519	9,563	3,267	6,133	9,881
Cost of Sales									
Food	825	1,401	2,145	1,213	1,814	2,653	785	1,464	2,880
Beverage	127	281	455	174	358	666	150	375	693
Total Cost of Sales	1,047	1,567	2,410	1,452	2,174	3,125	956	1,985	3,339
Gross Profit	1,779	2,742	4,344	2,727	4,327	6,402	2,096	4,138	6,727
Other Income	20	45	130	17	46	143	13	47	166
Total Income	1,872	2,806	4,764	2,849	4,358	6,511	2,179	4,177	7,166
Controllable Expenses									
Payroll	844	1,217	1,991	1,234	1,960	2,629	989	1,747	2,878
Employee Benefits	57	136	296	99	271	500	104	218	555
Direct Operating Expenses	150	241	420	177	348	661	171	339	621
Music and Entertainment	6	25	76	8	25	107	6	48	133
Advertising and Promotion	43	81	173	60	123	239	48	119	256
Utilities	111	163	233	141	202	269	120	194	273
Administrative and General	65	155	405	117	245	506	119	220	463
Repairs and Maintenance	38	73	138	69	110	197	49	131	204
Total Controllable Expenses	1,471	2,157	3,425	2,181	3,393	4,705	1,475	3,191	5,378
Income Before Occupancy Costs	323	661	1,146	435	965	1,712	278	916	1,875
Occupancy Costs									
Rent	151	251	379	192	357	566	161	364	609
Property Taxes	12	28	50	18	35	67	20	49	88
Other Taxes	7	26	112	9	30	145	9	26	81
Property Insurance	38	59	98	38	67	120	43	87	146
Total Occupancy Costs	149	322	500	229	465	732	239	484	791
Income Before Interest and Depreciation	95	324	739	114	465	1,144	69	450	1,340
Interest	27	74	170	28	81	179	21	63	216
Depreciation	58	96	182	74	133	243	61	188	350
Restaurant Profit	$ (16)	$ 180	$ 542	$ 1	$ 245	$ 796	$ (32)	$ 245	$ 862
Other Deductions	19	47	177	22	84	262	20	74	100
Income Before Income Taxes	$ (1)	$ 128	$ 405	$ (4)	$ 181	$ 581	$ (37)	$ 193	$ 572

Exhibit A-21

Full-Menu Tableservice

Statement of Income and Expenses — Ratio to Total Sales*

	Metropolitan Area (Population)								
	Under 500,000			500,000 to 1,999,999			2,000,000 and Over		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales									
Food	74.3%	81.9%	100.0%	71.9%	81.6%	94.7%	70.2%	79.5%	93.2%
Beverage	16.7	21.1	28.3	14.0	22.3	29.9	15.9	24.7	34.0
Total Sales	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Cost of Sales									
Food	33.8	37.5	41.3	32.0	35.0	38.9	31.4	35.3	38.6
Beverage	25.0	28.7	33.9	23.4	27.6	33.0	21.0	24.0	29.4
Total Cost of Sales	32.8	35.6	39.6	30.5	33.6	37.5	29.4	32.1	36.1
Gross Profit	60.4	64.4	67.2	62.4	66.4	69.5	63.9	68.1	70.7
Other Income	0.5	1.0	2.7	0.3	0.8	2.6	0.3	0.9	3.4
Total Income	61.3	65.3	68.9	64.0	67.1	70.8	64.9	69.4	72.8
Controllable Expenses									
Payroll	25.5	29.0	33.1	25.3	29.7	34.2	25.2	29.5	34.7
Employee Benefits	1.4	3.2	5.9	2.0	4.4	6.4	2.4	4.4	7.6
Direct Operating Expenses	4.0	5.7	8.4	3.5	5.6	9.1	3.9	6.0	8.6
Music and Entertainment	0.2	0.8	2.0	0.2	0.6	1.7	0.3	1.1	2.5
Advertising and Promotion	1.1	2.2	3.4	0.9	2.1	3.6	0.9	1.8	3.8
Utilities	2.6	3.4	4.5	2.4	3.1	4.0	2.2	3.0	4.2
Administrative and General	1.9	3.7	5.9	2.2	4.3	6.5	2.2	4.3	7.1
Repairs and Maintenance	1.1	1.6	2.4	1.2	1.8	2.6	1.2	1.8	2.8
Total Controllable Expenses	43.7	50.7	57.0	47.1	52.0	58.4	46.7	52.9	58.6
Income Before Occupancy Costs	9.3	15.0	21.3	9.3	15.5	21.8	11.3	16.7	22.6
Occupancy Costs									
Rent	3.3	5.0	7.5	3.4	5.3	7.1	3.2	5.6	7.6
Property Taxes	0.3	0.7	1.1	0.3	0.6	1.1	0.4	0.9	1.6
Other Taxes	0.2	0.6	3.6	0.2	0.6	3.2	0.2	0.4	2.1
Property Insurance	0.8	1.2	2.0	0.7	1.1	1.9	0.8	1.4	2.3
Total Occupancy Costs	4.5	6.5	9.3	4.7	7.1	10.3	4.9	7.3	10.1
Income Before Interest and Depreciation	2.1	7.9	13.5	2.5	7.7	14.4	2.8	10.0	14.7
Interest	0.8	1.7	3.3	0.5	1.2	2.8	0.4	1.5	3.3
Depreciation	1.3	2.1	3.5	1.3	2.1	3.4	1.4	2.8	4.1
Restaurant Profit	(0.2)%	4.4%	9.6%	0.1%	4.7%	11.5%	(2.2)%	5.1%	11.8%
Other Deductions	0.6	1.1	2.8	0.4	1.2	3.5	0.3	1.0	1.3
Income Before Income Taxes	(0.4)%	3.2%	8.2%	(0.4)%	2.9%	7.8%	(0.5)%	3.5%	8.4%

*All ratios are based as a percentage of total sales except food and beverage costs, which are based on their respective sales.

Exhibit A-22

Full-Menu Tableservice

Statement of Income and Expenses — Amount Per Seat

	Metropolitan/Non-Metropolitan Location					
	Inside MSA*			Outside MSA*		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales						
Food	$2,646	$4,466	$7,043	$1,796	$4,246	$6,647
Beverage	546	1,230	2,156	338	754	1,314
Total Sales	3,498	5,652	8,767	2,337	4,597	7,643
Cost of Sales						
Food	980	1,564	2,507	729	1,525	2,347
Beverage	150	336	620	124	251	412
Total Cost of Sales	1,200	1,898	2,977	845	1,699	2,571
Gross Profit	2,209	3,750	5,996	1,151	2,756	4,945
Other Income	16	46	143	11	32	99
Total Income	2,300	3,841	6,161	1,223	2,785	4,945
Controllable Expenses						
Payroll	1,011	1,628	2,486	756	1,324	2,364
Employee Benefits	79	201	438	75	149	342
Direct Operating Expenses	166	297	558	93	246	404
Music and Entertainment	7	28	103	6	19	46
Advertising and Promotion	49	109	216	22	71	120
Utilities	121	190	262	115	169	250
Administrative and General	86	216	446	56	156	357
Repairs and Maintenance	52	102	185	36	73	172
Total Controllable Expenses	1,742	2,841	4,363	1,057	1,957	3,799
Income Before Occupancy Costs	357	788	1,594	156	657	1,019
Occupancy Costs						
Rent	171	316	530	86	192	340
Property Taxes	16	34	67	16	43	79
Other Taxes	9	28	117	17	40	153
Property Insurance	39	67	120	24	57	94
Total Occupancy Costs	207	397	680	133	256	509
Income Before Interest and Depreciation	85	415	958	(19)	348	650
Interest	25	74	179	15	36	132
Depreciation	67	125	243	53	133	210
Restaurant Profit	$ (10)	$ 219	$ 706	$ (86)	$ 171	$ 435
Other Deductions	20	76	151	18	48	110
Income Before Income Taxes	$ (19)	$ 165	$ 509	$ (29)	$ 163	$ 431

*Metropolitan statistical area.
**Insufficient data.

Exhibit A-23

Full-Menu Tableservice

Statement of Income and Expenses — Ratio to Total Sales*

	Metropolitan/Non-Metropolitan Location					
	Inside MSA**			Outside MSA**		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales						
Food	72.3%	81.1%	96.8%	76.9%	88.5%	100.0%
Beverage	15.5	22.3	29.9	11.7	17.8	28.0
Total Sales	100.0	100.0	100.0	100.0	100.0	100.0
Cost of Sales						
Food	32.5	35.9	39.9	33.7	36.9	43.0
Beverage	23.4	27.1	33.0	24.3	29.1	37.0
Total Cost of Sales	30.9	34.3	37.8	32.6	35.2	42.1
Gross Profit	62.2	65.7	69.2	57.9	64.9	67.8
Other Income	0.3	0.8	3.0	0.2	0.6	1.7
Total Income	63.2	67.0	70.7	59.3	65.9	68.8
Controllable Expenses						
Payroll	25.3	29.3	33.9	26.9	30.1	34.0
Employee Benefits	1.8	4.1	6.4	1.9	4.4	5.9
Direct Operating Expenses	3.8	5.7	8.6	3.7	5.4	7.6
Music and Entertainment	0.2	0.8	2.1	0.3	0.6	2.8
Advertising and Promotion	1.0	2.0	3.6	0.7	1.5	2.4
Utilities	2.5	3.1	4.2	2.7	3.2	4.4
Administrative and General	2.1	4.0	6.5	1.7	3.4	6.7
Repairs and Maintenance	1.2	1.7	2.5	1.0	1.9	2.3
Total Controllable Expenses	46.3	51.8	58.0	43.0	50.5	58.8
Income Before Occupancy Costs	9.6	15.6	21.9	7.9	12.6	19.8
Occupancy Costs						
Rent	3.4	5.3	7.2	2.7	4.3	7.3
Property Taxes	0.3	0.7	1.2	0.5	0.8	1.5
Other Taxes	0.2	0.6	3.2	0.4	1.1	3.5
Property Insurance	0.7	1.2	2.0	0.6	1.2	1.9
Total Occupancy Costs	4.7	6.9	10.1	3.8	6.4	9.8
Income Before Interest and Depreciation	2.3	8.0	14.3	0.4	6.8	12.4
Interest	0.5	1.4	3.1	0.3	1.3	2.6
Depreciation	1.3	2.2	3.7	1.4	2.6	3.8
Restaurant Profit	(0.3)%	4.7%	10.9%	(1.8)%	4.0%	9.2%
Other Deductions	0.4	1.1	2.6	0.3	1.3	1.9
Income Before Income Taxes	(0.4)%	3.2%	8.1%	(0.4)%	3.8%	8.5%

*All ratios are based as a percentage of total sales except food and beverage costs, which are based on their respective sales.
**Metropolitan statistical area.

SECTION B - LIMITED-MENU TABLESERVICE

The characteristics of this year's 206 limited-menu tableservice participants are presented in Exhibit B-1. The majority of the sample serves both food and alcoholic beverages, one-half of the respondents are single-unit establishments and nearly 38 percent are multi-unit company operated units. Over 63 percent are the sole occupants at their location.

The median check for limited-menu tableservice restaurants was $6.59. The median income before income taxes for limited-menu establishments was $244 per seat, while median total sales and cost of sales were $4,427 per seat and $1,426 per seat, respectively.

Multi-unit franchise operated establishments had the highest median sales per seat of $5,860, compared with $3,665 for single-unit operations. Payroll for multi-unit franchise operated restaurants was $1,271 per seat, compared with $1,114 for independent establishments.

Of all menu themes, Italian establishments recorded the highest median sales per seat - $4,609. However, restaurants serving American-theme menu items recorded the highest median income per seat before income taxes - $534.

Regarding location, restaurants that are sole occupants of their buildings reported the highest average check, $6.70. Restaurants located in a shopping center or mall reported the highest total sales per square foot - $167.81 - and the highest median occupancy costs per square foot - $15.15.

Highlights

- Median check was $6.59, and the average daily seat turnover was 1.7.
- Establishments with a net profit reported median total sales of $5,003 per seat, while those restaurants that experienced a net loss reported median total sales of $2,920 per seat.
- Median total sales per full-time equivalent employee were $31,108.
- Median restaurant profit was 6.0 percent of total sales.
- Median cost of sales was 34.3 percent of total sales.

Characteristics

- 50 percent of limited-menu tableservice restaurants are single units, i.e., independents.
- 43.2 percent of these restaurants had a sales volume under $500,000.
- Over 76 percent serve both food and beverage.

Exhibit B-1
Composition of Participating Limited-Menu Tableservice Restaurants
Number of Respondents: 206

	Percentage of Respondents
Type of Establishment:	
Food Only	23.3%
Food and Beverage	76.2
Not Specified	0.5
Years in Business:	
Under 5 years	32.5%
5 to 10 Years	20.4
Over 10 Years	47.1
Region:+	
Northeast	6.3%
North Central	31.1
South	24.3
West	37.4
Not Specified	0.9
Average Check:(1)	
Under $5.00	29.6%
$5.00 to $9.99	47.1
$10.00 and Over	22.3
Not Specified	1.0
Affiliation:	
Single Unit - Independent	50.0%
Multi-Unit - Company Operated	37.9
Multi-Unit - Franchise Operated	12.1
Meals Served:	
Lunch Only	2.9%
Dinner Only	12.6
Breakfast and Dinner Only	0.5
Breakfast and Lunch Only	4.4
Lunch and Dinner Only	71.3
Breakfast Only	-
Open 24 Hours	-
Breakfast, Lunch and Dinner	8.3
Metropolitan Area:	
Inside	82.5%
Outside	16.5
Not Specified	1.0
Profit Versus Loss:(2)	
Net Profit	77.7%
Net Loss	22.3

	Percentage of Respondents
Lease Versus Own:	
Own Land and Building	25.2%
Lease Land and Building	60.2
Lease Land and Own Building	4.9
Own Land and Lease Building	0.5
Not Specified	9.2
Ownership:	
Sole Proprietorship	15.5%
Partnership	7.8
Public Corporation	9.7
Private Corporation	67.0
Menu Theme:	
Steak/Seafood	16.0%
American***	17.0
Continental	1.5
Italian	16.3
Sandwiches/Hamburgers****	27.7
Regional	2.4
Other Ethnic*****	6.3
Not Specified	10.2
Sales Volume:	
Under $500,000	43.2%
$500,000 to $999,999	24.3
$1,000,000 and Over	32.5
Restaurant Location:	
Hotel	3.4%
Shopping Center or Mall	15.5
Office Building	3.4
Transportation Center	-
Club	4.4
Sole Occupant	63.6
Other	9.2
Not Specified	0.5
Total Number of Seats:	
Under 100	31.6%
100 to 149	16.5
150 to 199	18.9
200 to 399	20.9
400 and Over	11.7
Not Specified	0.4
Total Restaurant Square Footage:	
Under 2,500	24.8%
2,500 to 4,999	26.7
5,000 to 7,499	24.8
7,500 and Over	18.9
Not Specified	4.8

(1) Per person, all meals.
(2) For respondents specifying.
*** American includes American, chicken, barbeque, family style and variety.
**** Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizza, subs and deli.
***** Other ethnic includes German, Mexican, Oriental, Irish and International.
+Regions:
Northeast: CT, ME, MA, NH, NJ, NY, PA, RI, VT.
North Central: IL, IN, IA, KS, MI, MN, MO, NE, ND, OH, SD, WI.
South: AL, AR, DC, DE, FL, GA, KY, LA, MD, MS, OK, NC, SC, TN, TX, VA, WV.
West: AK, AZ, CA, CO, HI, ID, MT, NV, NM, OR, UT, WA, WY.

Exhibit B-2
Limited-Menu Tableservice
Average Check

	Total		
	Lower Quartile	Median	Upper Quartile
All Restaurants	$4.51	$ 6.59	$ 8.00
Type of Establishment			
Food Only	$3.86	$ 4.19	$ 6.00
Food and Beverage	5.47	6.80	10.00
Restaurant Location			
Hotel	**	**	**
Shopping Center or Mall	$4.11	$ 6.12	$ 7.00
Office Building	**	**	**
Transportation Center	**	**	**
Club	**	**	**
Sole Occupant	4.65	6.70	10.00
Other	4.80	5.80	6.60
Meals Served			
Lunch Only	**	**	**
Dinner Only	$6.80	$10.00	$14.65
Breakfast and Dinner Only	**	**	**
Breakfast and Lunch Only	**	**	**
Lunch and Dinner Only	4.75	6.60	8.00
Breakfast Only	**	**	**
Open 24 Hours	**	**	**
Breakfast, Lunch and Dinner	3.51	4.00	5.47
Menu Theme			
Steak/Seafood	$6.70	$ 7.21	$14.65
American***	4.10	5.50	7.40
Continental	**	**	**
Italian	6.60	6.90	9.00
Sandwiches/Hamburgers****	3.90	4.65	6.40
Regional	**	**	**
Other Ethnic*****	6.25	8.00	10.00
Sales Volume			
Under $500,000	$4.03	$ 5.50	$ 7.75
$500,000 to $999,999	5.47	6.70	10.00
$1,000,000 and Over	6.00	6.75	7.66
Affiliation			
Single Unit — Independent	$4.90	$ 6.50	$10.00
Multi-Unit — Company Operated	3.95	6.50	7.20
Multi-Unit — Franchise Operated	6.00	6.70	7.13

**Insufficient response.
***American includes American, chicken, barbeque, family style and variety.
****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizza, subs and deli.
*****Other ethnic includes German, Mexican, Oriental, Irish and International.

Exhibit B-3
Limited-Menu Tableservice
Average Daily Seat Turnover

	Total		
	Lower Quartile	Median	Upper Quartile
All Restaurants	0.9	1.7	2.6
Type of Establishment			
Food Only	1.4	2.2	3.1
Food and Beverage	0.7	1.7	2.5
Restaurant Location			
Hotel	**	**	**
Shopping Center or Mall	1.3	1.7	2.4
Office Building	**	**	**
Transportation Center	**	**	**
Club	**	**	**
Sole Occupant	0.9	1.9	2.7
Other	0.9	1.1	2.2
Meals Served			
Lunch Only	**	**	**
Dinner Only	0.6	1.1	1.7
Breakfast and Dinner Only	**	**	**
Breakfast and Lunch Only	**	**	**
Lunch and Dinner Only	1.2	2.0	2.8
Breakfast Only	**	**	**
Open 24 Hours	**	**	**
Breakfast, Lunch and Dinner	0.9	2.1	5.1
Menu Theme			
Steak/Seafood	0.7	1.7	2.2
American***	**	2.1	**
Continental	**	**	**
Italian	1.1	1.9	2.0
Sandwiches/Hamburgers****	0.9	2.1	3.0
Regional	**	**	**
Other Ethnic*****	1.0	1.4	1.7
Average Check			
Under $5.00	1.3	2.4	3.5
$5.00 to $9.99	1.2	1.9	2.3
$10.00 and Over	0.5	0.7	1.5
Sales Volume			
Under $500,000	0.6	1.4	2.2
$500,000 to $999,999	1.1	1.7	2.6
$1,000,000 and Over	1.5	2.1	3.1
Affiliation			
Single Unit — Independent	0.6	1.4	2.1
Multi-Unit — Company Operated	1.4	2.0	2.8
Multi-Unit — Franchise Operated	1.7	2.2	2.7

**Insufficient data.
***American includes American, chicken, barbeque, family style and variety.
****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizza, subs and deli.
*****Other ethnic includes German, Mexican, Oriental, Irish and International.

Exhibit B-4
Limited-Menu Tableservice
Net Income Differential

	Amount Per Seat					
	Net Profit			Net Loss		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales						
Food	$3,001	$4,249	$6,198	$1,600	$2,690	$3,995
Beverage	249	657	1,087	80	300	680
Total Sales	3,555	5,003	6,568	2,039	2,920	4,018
Cost of Sales						
Food	975	1,431	2,103	544	1,032	1,449
Beverage	62	182	282	37	93	245
Total Cost of Sales	1,132	1,541	2,233	678	1,133	1,533
Gross Profit	2,380	3,361	4,595	1,298	1,801	2,639
Other Income	5	12	29	5	18	30
Total Income	2,486	3,482	4,595	1,302	1,803	2,652
Controllable Expenses						
Payroll	1,038	1,333	1,753	620	916	1,267
Employee Benefits	51	168	262	20	107	188
Direct Operating Expenses	103	221	314	137	205	256
Music and Entertainment	2	7	23	7	14	64
Advertising and Promotion	64	128	304	40	126	203
Utilities	110	150	210	73	108	161
Administrative and General	46	126	234	48	118	194
Repairs and Maintenance	51	83	135	34	56	94
Total Controllable Expenses	1,492	2,184	3,110	1,147	1,669	2,343
Income Before Occupancy Costs	691	1,161	1,711	(185)	76	415
Occupancy Costs						
Rent	208	307	442	116	235	478
Property Taxes	19	42	77	10	33	55
Other Taxes	11	30	61	18	27	94
Property Insurance	26	40	66	26	34	47
Total Occupancy Costs	244	385	526	152	293	562
Income Before Interest and Depreciation	336	731	1,290	(487)	(81)	54
Interest	22	60	89	12	69	156
Depreciation	45	109	218	62	110	198
Restaurant Profit	$ 206	$ 577	$1,098	$ (566)	$ (257)	$ (81)
Other Deductions	32	46	115	**	**	**
Income Before Income Taxes	$ 148	$ 419	$ 786	$ (530)	$ (238)	$ (29)
Other Data						
Average Check Per Person	$ 4.51	$ 6.60	$ 9.00	$ 4.15	$ 6.40	$ 7.38
Average Daily Seat Turnover	1.1	1.9	2.6	0.7	1.2	2.2
Productivity Index	2.90	3.36	4.03	2.58	2.98	3.38
Corporate Overhead[1]	**	$ 426	**	**	**	**

N/A — Not applicable.
[1] For respondents specifying.
* All ratios are based as a percentage of total sales except food and beverage costs, which are based on their respective sales.
** Insufficient data.

Ratio to Total Sales*					
Net Profit			Net Loss		
Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
83.0%	94.9%	100.0%	77.1%	94.0%	99.1%
4.9	14.2	20.3	2.6	14.6	32.3
100.0	100.0	100.0	100.0	100.0	100.0
28.1	34.0	38.0	34.5	38.3	43.5
21.8	27.1	30.4	23.2	28.3	37.7
27.0	32.7	37.3	33.3	36.7	40.5
62.7	67.3	73.0	59.5	62.4	66.7
0.1	0.2	0.5	0.3	0.5	0.8
63.7	38.2	73.6	60.7	64.4	69.7
23.0	26.9	30.9	24.9	30.2	37.2
1.2	3.6	5.2	0.8	3.4	5.0
2.7	4.6	6.1	4.5	6.2	11.9
**	0.1	**	**	0.5	**
1.4	2.5	5.0	2.5	4.1	6.8
2.3	2.9	3.6	2.9	3.6	4.6
1.0	2.2	3.9	2.3	3.7	7.1
1.0	1.5	2.3	1.3	1.7	2.6
38.9	45.4	51.3	51.8	57.8	76.5
17.6	23.3	28.5	(10.7)	3.3	11.3
4.0	6.0	7.4	5.3	8.4	12.8
0.3	0.8	1.3	0.6	1.0	1.7
0.2	0.6	2.0	0.7	1.7	3.5
0.5	0.8	1.4	0.8	1.1	1.4
5.4	7.6	9.4	5.9	10.3	15.3
9.3	15.5	22.2	(25.7)	(2.9)	1.1
0.4	1.2	1.8	1.0	2.0	4.2
1.0	2.4	4.2	2.3	3.3	6.2
5.7%	12.9%	19.5%	(30.2)%	(8.6)%	(2.5)%
0.7	1.0	3.0	**	**	**
3.3%	8.4%	14.6%	(23.8)%	(6.7)%	(1.1)%
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
**	7.3%	**	**	**	**

Exhibit B-5
Limited-Menu Tableservice
Cost Per Dollar of Sales*

	Total Cost of Sales	Total Payroll and Benefits	Prime Cost
All Restaurants	34.0¢	30.2¢	63.3¢
Type of Establishment			
Food Only	36.4¢	28.6¢	64.9¢
Food and Beverage	33.0	31.8	62.9
Restaurant Location			
Hotel	**	**	**
Shopping Center or Mall	32.5¢	32.4¢	63.6¢
Office Building	**	**	**
Transportation Center	**	**	**
Club	**	**	**
Sole Occupant	34.5	29.6	63.3
Other	34.8	30.7	62.5
Meals Served			
Lunch Only	**	**	**
Dinner Only	32.1¢	29.4¢	61.0¢
Breakfast and Dinner Only	**	**	**
Breakfast and Lunch Only	**	**	**
Lunch and Dinner Only	34.5	30.1	63.3
Breakfast Only	**	**	**
Open 24 Hours	**	**	**
Breakfast, Lunch and Dinner	33.3	31.9	63.3
Menu Theme			
Steak/Seafood	36.4¢	26.3¢	63.7¢
American***	35.6	28.6	63.3
Continental	**	**	**
Italian	25.9	32.4	58.8
Sandwiches/Hamburgers****	35.8	30.0	64.6
Regional	**	**	**
Other Ethnic*****	30.5	32.4	66.4
Average Check			
Under $5.00	36.0¢	29.0¢	64.3¢
$5.00 to $9.99	32.5	32.0	62.7
$10.00 and Over	33.3	26.7	63.9
Ownership			
Sole Proprietorship	37.7¢	25.9¢	63.3¢
Partnership	31.2	33.7	64.6
Public Corporation	35.8	28.9	64.9
Private Corporation	33.2	30.7	62.5
Profit Versus Loss			
Net Profit	32.5¢	28.9¢	61.5¢
Net Loss	36.7	33.5	69.6

*All amounts are medians.
**Insufficient data.
***American includes American, chicken, barbeque, family style and variety.
****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizza, subs and deli.
*****Other ethnic includes German, Mexican, Oriental, Irish and International.

Exhibit B-6
Limited-Menu Tableservice
Number of Employees*

	Number of Employees Per Restaurant		
	Full-Time	Part-Time (20-35 Hours)	Part-Part-Time (Under 20 Hours)
All Restaurants	8	10	10
Type of Establishment			
Food Only	5	6	6
Food and Beverage	9	15	14
Profit Versus Loss			
Net Profit	8	12	10
Net Loss	6	7	6
Restaurant Location			
Hotel	**	**	**
Shopping Center or Mall	6	8	6
Office Building	**	**	**
Transportation Center	**	**	**
Club	**	**	**
Sole Occupant	8	14	15
Other	5	3	4
Menu Theme			
Steak/Seafood	11	20	16
American***	6	6	6
Continental	**	**	**
Italian	**	**	**
Sandwiches/Hamburgers****	5	7	9
Regional	**	**	**
Other Ethnic*****	8	25	**
Average Check			
Under $5.00	5	7	8
$5.00 to $9.99	10	20	12
$10.00 and Over	8	12	10
Sales Volume			
Under $500,000	4	4	4
$500,000 to $999,999	7	12	12
$1,000,000 and Over	18	30	25
Affiliation			
Single Unit — Independent	5	5	6
Multi-Unit — Company Operated	12	14	18
Multi-Unit — Franchise Operated	12	**	**

*All amounts are medians.
**Insufficient data.
***American includes American, chicken, barbeque, family style and variety.
****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizza, subs and deli.
*****Other ethnic includes German, Mexican, Oriental, Irish and International.

Exhibit B-7
Limited-Menu Tableservice
Annual Employee Turnover*

	All Employees	Salaried Employees	Hourly Employees
All Restaurants	142%	**	149%
Type of Establishment			
Food Only	159%	**	191%
Food and Beverage	126	**	144
Profit Versus Loss			
Net Profit	144%	**	149%
Net Loss	136	**	150
Restaurant Location			
Hotel	**	**	**
Shopping Center or Mall	159%	**	169%
Office Building	**	**	**
Transportation Center	**	**	**
Club	**	**	**
Sole Occupant	144	**	155
Other	55	**	57
Menu Theme			
Steak/Seafood	156%	**	132%
American***	150	**	155
Continental	**	**	**
Italian	160	**	167
Sandwiches/Hamburgers****	114	**	130
Regional	**	**	**
Other Ethnic*****	114	**	**
Average Check			
Under $5.00	205%	**	220%
$5.00 to $9.99	144	**	149
$10.00 and Over	70	**	92
Sales Volume			
Under $500,000	110%	**	140%
$500,000 to $999,999	123	**	132
$1,000,000 and Over	150	**	155
Affiliation			
Single Unit — Independent	108%	**	117%
Multi-Unit — Company Operated	160	**	167
Multi-Unit — Franchise Operated	177	**	184

*All amounts are medians. Derived from the number of W-2s and the number of employees.
**Insufficient data.
***American includes American, chicken, barbeque, family style and variety.
****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizza, subs and deli.
*****Other ethnic includes German, Mexican, Oriental, Irish and International.

Exhibit B-8
Limited-Menu Tableservice
Employee Information*

	Full-Time Equivalent Employees[1]			Amount Per Full-Time Equivalent Employee	
	Total	Per 100 Restaurant Seats	Per 100 Average Daily Covers	Total Sales	Total Payroll and Benefits
All Restaurants	18.6	13.7	8.3	$31,108	$ 9,393
Type of Establishment					
Food Only	11.4	12.7	6.4	$33,253	$ 9,393
Food and Beverage	24.0	14.2	9.7	29,661	9,283
Profit Versus Loss					
Net Profit	20.8	14.8	8.2	$31,148	$ 9,283
Net Loss	17.1	10.1	8.3	31,025	9,960
Restaurant Location					
Hotel	**	**	**	**	**
Shopping Center or Mall	13.4	12.7	7.8	$29,136	$ 8,584
Office Building	**	**	**	**	**
Transportation Center	**	**	**	**	**
Club	**	**	**	**	**
Sole Occupant	20.9	14.3	8.4	31,473	9,551
Other	9.0	11.2	8.2	23,554	8,251
Menu Theme					
Steak/Seafood	28.0	13.6	9.4	$38,926	$10,164
American***	12.2	14.2	6.9	33,020	9,289
Continental	**	**	**	**	**
Italian	**	**	**	**	**
Sandwiches/Hamburgers****	14.4	11.3	4.6	31,561	11,084
Regional	**	**	**	**	**
Other Ethnic*****	29.0	15.5	10.4	27,857	9,441
Average Check					
Under $5.00	11.7	11.0	4.6	$34,004	$10,911
$5.00 to $9.99	25.8	16.2	8.9	26,282	8,565
$10.00 and Over	18.7	10.6	14.1	31,025	9,279
Sales Volume					
Under $500,000	8.1	10.8	6.8	$31,696	$ 9,943
$500,000 to $999,999	19.0	12.6	7.8	31,888	9,441
$1,000,000 and Over	46.7	17.6	9.4	34,259	9,993
Affiliation					
Single Unit — Independent	11.3	11.2	9.3	$30,180	$ 9,551
Multi-Unit — Company Operated	26.7	15.3	8.9	30,976	8,715
Multi-Unit — Franchise Operated	31.0	15.1	6.5	38,926	9,790

[1] Based on 35 hours per week. Factors used to compute full-time equivalent employees are as follows: full-time (35 hours or more) equals 1.0; part-time (20 to 34 hours) equals 0.7; part-time (less than 20 hours) equals 0.35.
*All amounts are medians.
**Insufficient data.
***American includes American, chicken, barbeque, family style and variety.
****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizzas, subs and deli.
*****Other ethnic includes German, Mexican, Oriental, Irish and International.

Exhibit B-9
Limited-Menu Tableservice Cost of Benefits as a Percentage of Payroll*

All Restaurants	15.8%
Type of Establishment	
Food Only	11.5%
Food and Beverage	16.2
Profit Versus Loss	
Net Profit	16.7%
Net Loss	12.5
Restaurant Location	
Hotel	**
Shopping Center or Mall	16.9%
Office Building	11.4
Transportation Center	**
Club	16.9
Sole Occupant	15.2
Other	16.8
Menu Theme	
Steak/Seafood	18.9%
American***	12.7
Continental	**
Italian	14.6
Sandwiches/Hamburgers****	**
Regional	11.3
	**
Average Check	
Under $5.00	**
$5.00 to $9.99	15.7%
$10.00 and Over	22.2
Sales Volume	
Under $500,000	11.1%
$500,000 to $999,999	11.5
$1,000,000 and Over	17.6
Affiliation	
Single Unit — Independent	16.7%
Multi-Unit — Company Operated	14.7
Multi-Unit — Franchise Operated	17.0

*For respondents providing total annual cost of benefits for employees and total annual payroll for employees.
**Insufficient data.
***American includes American, chicken, barbeque, family style and variety.
****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizza, subs and deli.
*****Other ethnic includes German, Mexican, Oriental, Irish and International.

Exhibit B-10

Limited-Menu Tableservice

Statement of Income and Expenses — All Restaurants

	All Restaurants					
	Amount Per Seat			Ratio to Total Sales*		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales						
Food	$2,425	$3,995	$5,665	81.4%	94.9%	100.0%
Beverage	205	596	964	3.6	14.2	22.9
Total Sales	2,912	4,427	6,269	100.0	100.0	100.0
Cost of Sales						
Food	802	1,256	1,986	29.6	35.2	39.3
Beverage	53	167	275	22.2	27.3	31.8
Total Cost of Sales	1,059	1,426	2,093	28.7	34.3	38.3
Gross Profit	1,853	2,936	4,207	61.7	65.7	71.3
Other Income	5	14	30	0.1	0.3	0.6
Total Income	1,911	3,052	4,293	62.7	67.0	73.1
Controllable Expenses						
Payroll	888	1,267	1,604	23.5	27.4	32.5
Employee Benefits	48	147	247	1.2	3.6	5.2
Direct Operating Expenses	105	216	309	3.0	4.8	7.0
Music and Entertainment	3	8	27	0.1	0.2	0.8
Advertising and Promotion	62	128	301	1.5	2.8	5.2
Utilities	102	143	189	2.5	3.0	4.2
Administrative and General	46	126	218	1.2	2.6	4.3
Repairs and Maintenance	41	75	119	1.1	1.6	2.5
Total Controllable Expenses	1,402	2,164	2,953	41.0	48.4	55.6
Income Before Occupancy Costs	363	903	1,520	11.3	20.1	26.9
Occupancy Costs						
Rent	199	307	445	4.1	6.1	8.3
Property Taxes	15	41	71	0.4	0.8	1.5
Other Taxes	11	29	66	0.2	0.7	2.5
Property Insurance	26	39	65	0.6	0.9	1.4
Total Occupancy Costs	215	378	562	5.6	7.8	10.3
Income Before Interest and Depreciation	105	469	1,043	2.8	12.2	19.0
Interest	22	60	94	0.4	1.2	3.1
Depreciation	49	110	213	1.3	2.7	4.6
Restaurant Profit	$ 11	$ 318	$ 873	0.4 %	8.2 %	16.5 %
Other Deductions	40	60	115	0.7	1.2	2.6
Income Before Income Taxes	$ (20)	$ 244	$ 684	(0.7)%	6.0%	13.1%
Other Data[1]						
Corporate Overhead	**	$ 412	**	**	7.3%	**

[1] For respondents specifying.
*All ratios are based as a percentage of total sales except food and beverage costs, which are based on their respective sales.
**Insufficient data.

Exhibit B-11
Limited-Menu Tableservice
Statement of Income and Expenses — Amount Per Square Foot*

	All Restaurants			Type of Establishment		Menu Theme						
	Lower Quartile	Median	Upper Quartile	Food Only	Food and Beverage	Steak/ Seafood	American ***	Continental	Italian	Sandwiches/ Hamburgers ****	Regional	Other Ethnic *****
Sales												
Food	$ 90.46	$139.28	$203.86	$145.38	$133.60	$161.13	$145.38	**	$124.27	$142.57	**	$114.02
Beverage	6.43	18.74	34.67	N/A	18.74	2.50	18.74	**	17.84	11.12	**	**
Total Sales	$110.10	$154.67	$233.69	$145.38	$160.00	$162.59	$159.57	**	$148.91	$157.78	**	$147.51
Gross Profit	$ 68.24	$104.95	$157.16	$ 87.13	$110.38	$100.96	$ 97.23	**	$110.18	$113.24	**	$102.47
Occupancy Costs												
Rent	$ 6.11	$ 10.57	$ 15.70	$ 11.58	$ 10.08	$ 11.79	$ 11.58	**	$ 8.28	$ 12.50	**	$ 6.11
Property Taxes	0.58	1.22	2.44	0.78	1.48	1.47	1.02	**	1.43	1.20	**	0.58
Other Taxes	0.56	1.05	2.27	1.05	1.04	0.97	0.69	**	1.04	1.09	**	**
Property Insurance	1.00	1.26	2.04	1.23	1.34	1.26	1.23	**	1.34	1.20	**	1.19
Total Occupancy Costs	$ 6.44	$ 12.67	$ 19.28	$ 12.57	$ 12.76	$ 13.37	$ 12.79	**	$ 10.29	$ 17.17	**	$ 6.86
Utility Costs(1)												
Electricity	$ 1.96	$ 3.09	$ 4.05	$ 3.61	$ 3.00	$ 3.46	**	**	**	$ 2.91	**	**
Gas	0.52	0.94	1.52	1.07	0.89	0.81	2.15	**	**	0.94	**	**
Water	0.30	0.50	0.80	0.41	0.50	0.54	**	**	**	0.46	**	**
Waste Removal	0.20	0.40	0.93	0.35	0.41	0.24	0.19	**	**	0.45	**	**
Other	0.17	0.39	0.53	**	0.36	**	**	**	**	**	**	**
Total Utility Costs	$ 3.44	$ 4.97	$ 6.53	$ 5.85	$ 4.68	$ 5.14	$ 5.75	**	$ 3.73	$ 5.15	**	$ 4.27

(1) For respondents specifying detail.
*All amounts are medians unless otherwise stated.
**Insufficient data.
***American includes American, chicken, barbeque, family style and variety.
****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizza, subs and deli.
*****Other ethnic includes German, Mexican, Oriental, Irish and International.
N/A — Not applicable.

Exhibit B-11a
Limited-Menu Tableservice
Utility Costs — Amount Per Seat*

	All Restaurants			Type of Establishment		Menu Theme						
	Lower Quartile	Median	Upper Quartile	Food Only	Food and Beverage	Steak/ Seafood	American ***	Continental	Italian	Sandwiches/ Hamburgers ****	Regional	Other Ethnic *****
Utility Costs(1)												
Electricity	$ 56.82	$ 92.80	$125.24	$105.26	$ 84.56	$103.89	**	**	**	$ 72.01	**	**
Gas	17.32	31.78	51.43	33.33	31.47	26.11	$ 67.48	**	**	27.27	**	**
Water	9.04	15.23	25.57	17.14	15.11	15.23	**	**	**	12.53	**	**
Waste Removal	6.09	11.87	25.77	11.36	11.98	10.00	4.96	**	**	17.24	**	**
Other	3.65	11.15	13.90	**	10.53	**	**	**	**	**	**	**
Total Utility Costs	$104.39	$142.98	$183.46	$153.86	$136.09	$156.39	$150.38	**	$123.13	$132.54	**	$129.44

(1) For respondents specifying detail.
*All amounts are medians unless otherwise stated.
**Insufficient data.
***American includes American, chicken, barbeque, family style and variety.
****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizza, subs and deli.
*****Other ethnic includes German, Mexican, Oriental, Irish and International.

Average Check			Restaurant Location			Sales Volume ($000)		
Under $5.00	$5.00 to $9.99	$10.00 and Over	Shopping Center or Mall	Sole Occupant	Other	Under $500	$500 to $999	$1,000 and Over
$152.89	$142.88	$109.43	$145.54	$133.33	$122.58	$110.72	$139.51	$180.12
8.67	18.74	27.27	19.05	16.16	**	17.78	10.98	22.00
$153.60	$158.42	$140.08	$167.81	$148.91	$144.58	$116.52	$148.91	$212.04
$ 96.09	$107.56	$ 95.36	$105.28	$ 97.96	$ 81.96	$ 68.70	$102.47	$146.89
$ 11.58	$ 10.00	$ 10.95	$ 11.85	$ 10.05	$ 5.53	$ 8.63	$ 11.40	$ 10.93
1.13	1.36	1.24	0.65	1.38	**	0.77	1.16	1.81
0.70	0.89	2.25	0.89	1.04	**	1.09	0.56	1.05
1.12	1.34	1.46	1.32	1.25	**	1.23	1.23	1.34
$ 13.61	$ 12.28	$ 11.98	$ 15.15	$ 12.20	$ 9.69	$ 9.69	$ 12.55	$ 16.19
$ 3.00	$ 3.46	$ 2.48	$ 3.80	$ 2.96	**	$ 2.05	$ 3.53	$ 3.30
1.38	0.84	0.81	1.05	0.93	**	0.73	0.89	1.15
0.57	0.54	0.31	**	0.50	**	0.31	0.56	0.63
0.45	0.41	0.30	0.40	0.40	**	0.20	0.44	0.59
**	0.43	**	**	0.22	**	0.39	**	**
$ 5.78	$ 4.43	$ 4.94	$ 5.33	$ 4.96	$ 3.41	$ 4.74	$ 5.45	$ 5.26

Average Check			Restaurant Location			Sales Volume ($000)		
Under $5.00	$5.00 to $9.99	$10.00 and Over	Shopping Center or Mall	Sole Occupant	Other	Under $500	$500 to $999	$1,000 and Over
$ 85.02	$102.01	$ 75.00	$ 94.02	$ 86.71	**	$ 64.49	$104.55	$102.09
38.75	26.40	33.78	46.07	31.47	**	25.52	27.27	35.15
15.74	15.23	10.95	**	14.58	**	9.34	18.01	19.76
13.56	11.35	12.50	9.60	11.98	**	8.71	14.66	20.45
**	11.30	**	**	7.20	**	11.15	**	**
$150.38	$140.89	$152.68	$127.70	$149.11	$97.59	$114.50	$152.68	$154.43

Exhibit B-12

Limited-Menu Tableservice

Statement of Income and Expenses — Amount Per Seat

	Type of Establishment					
	Food Only			Food and Beverage		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales						
Food	$3,001	$4,032	$6,326	$2,164	$3,876	$5,400
Beverage	N/A	N/A	N/A	205	596	964
Total Sales	3,001	4,032	6,326	2,887	4,609	6,254
Cost of Sales						
Food	1,159	1,541	2,237	735	1,148	1,876
Beverage	N/A	N/A	N/A	53	167	282
Total Cost of Sales	1,159	1,541	2,237	934	1,365	2,037
Gross Profit	1,853	2,505	4,178	1,871	3,205	4,266
Other Income	4	8	20	7	16	33
Total Income	1,867	2,505	4,178	1,987	3,289	4,338
Controllable Expenses						
Payroll	892	1,097	1,662	870	1,282	1,583
Employee Benefits	48	99	168	46	166	251
Direct Operating Expenses	67	103	291	142	222	310
Music and Entertainment	2	3	9	5	12	30
Advertising and Promotion	62	98	172	62	145	329
Utilities	118	154	265	98	135	178
Administrative and General	17	39	143	62	144	233
Repairs and Maintenance	30	62	97	52	84	127
Total Controllable Expenses	1,345	1,689	2,697	1,482	2,209	2,955
Income Before Occupancy Costs	528	908	1,865	343	900	1,502
Occupancy Costs						
Rent	223	318	402	167	298	448
Property Taxes	13	24	57	19	45	77
Other Taxes	3	29	94	17	30	64
Property Insurance	25	33	76	29	40	59
Total Occupancy Costs	227	362	546	211	380	567
Income Before Interest and Depreciation	247	606	1,381	79	432	925
Interest	83	147	179	22	51	80
Depreciation	86	164	247	44	100	193
Restaurant Profit	$ 49	$ 450	$1,087	$ (12)	$ 248	$ 810
Other Deductions	**	**	**	32	46	98
Income Before Income Taxes	$ 44	$ 381	$ 966	$ (42)	$ 186	$ 612

N/A — Not applicable.
**Insufficient data.

Exhibit B-13

Limited-Menu Tableservice

Statement of Income and Expenses — Ratio to Total Sales*

	Type of Establishment					
	Food Only			Food and Beverage		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales						
Food	100.0%	100.0%	100.0%	77.4%	86.5%	97.3%
Beverage	N/A	N/A	N/A	3.6	14.2	22.9
Total Sales	100.0	100.0	100.0	100.0	100.0	100.0
Cost of Sales						
Food	32.5	36.4	41.2	27.5	34.6	39.3
Beverage	N/A	N/A	N/A	22.2	27.3	31.8
Total Cost of Sales	32.5	36.4	41.2	26.8	33.0	37.6
Gross Profit	58.8	63.5	67.5	62.4	67.0	73.6
Other Income	0.2	0.3	0.5	0.2	0.4	0.9
Total Income	59.5	64.0	67.5	63.8	69.5	74.0
Controllable Expenses						
Payroll	24.5	27.1	30.0	23.4	27.7	33.4
Employee Benefits	1.1	2.3	3.4	1.2	3.8	5.4
Direct Operating Expenses	1.5	2.7	5.4	3.8	5.1	7.5
Music and Entertainment	0.1	0.2	0.3	0.1	0.3	2.6
Advertising and Promotion	1.4	2.3	3.6	1.5	3.1	6.1
Utilities	2.8	3.6	4.6	2.2	2.9	3.8
Administrative and General	0.5	1.0	2.7	1.6	3.1	4.6
Repairs and Maintenance	0.8	1.1	1.9	1.1	1.7	2.9
Total Controllable Expenses	35.8	42.2	48.4	43.2	50.3	57.1
Income Before Occupancy Costs	15.7	21.7	27.0	11.2	19.5	26.9
Occupancy Costs						
Rent	4.7	6.1	8.5	3.9	6.1	8.0
Property Taxes	0.3	0.5	0.9	0.6	0.9	1.6
Other Taxes	0.2	0.4	3.5	0.4	0.7	2.5
Property Insurance	0.6	0.7	1.2	0.6	0.9	1.5
Total Occupancy Costs	5.2	7.1	10.4	6.0	8.1	10.3
Income Before Interest and Depreciation	7.6	13.7	21.7	1.7	10.8	19.0
Interest	1.4	3.7	5.1	0.5	1.2	2.0
Depreciation	2.1	3.6	5.5	1.1	2.5	4.3
Restaurant Profit	1.6%	10.3%	16.2%	(0.2)%	7.4%	16.9%
Other Deductions	**	**	**	0.7	1.0	2.4
Income Before Income Taxes	1.3%	6.3%	15.4%	(0.5)%	5.1%	11.6%

N/A — Not applicable.
*All ratios are based as a percentage of total sales except food and beverage costs, which are based on their respective sales.
**Insufficient data.

Exhibit B-14
Limited-Menu Tableservice
Statement of Income and Expenses — Amount Per Seat

	Affiliation								
	Single Unit Independent			Multi-Unit Company Owned			Multi-Unit Franchise Operated		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales									
Food	$1,980	$3,022	$4,675	$2,918	$4,112	$5,857	$4,058	$5,766	$7,051
Beverage	284	680	1,296	286	618	905	53	67	144
Total Sales	2,576	3,665	5,739	3,088	4,685	6,205	4,125	5,860	7,500
Cost of Sales									
Food	647	1,132	1,817	922	1,210	1,925	1,431	1,807	2,248
Beverage	91	181	336	85	176	257	15	20	31
Total Cost of Sales	802	1,238	1,938	1,106	1,355	1,974	1,537	1,807	2,263
Gross Profit	1,416	2,418	3,948	2,264	3,300	4,172	2,753	3,794	4,835
Other Income	17	24	82	5	8	23	4	8	16
Total Income	1,566	2,505	3,976	2,270	3,308	4,293	2,759	3,794	4,843
Controllable Expenses									
Payroll	717	1,114	1,753	1,038	1,319	1,578	1,053	1,271	1,475
Employee Benefits	49	113	225	34	122	270	149	223	250
Direct Operating Expenses	103	195	344	85	205	291	207	253	291
Music and Entertainment	9	27	133	2	6	9	2	3	6
Advertising and Promotion	25	98	214	66	125	246	233	395	532
Utilities	95	132	190	99	134	167	144	169	233
Administrative and General	48	135	234	38	82	171	92	159	233
Repairs and Maintenance	35	67	115	39	95	135	68	79	92
Total Controllable Expenses	1,256	1,816	2,668	1,437	2,177	2,640	2,092	2,663	3,110
Income Before Occupancy Costs	308	696	1,305	521	1,059	1,668	596	1,197	1,649
Occupancy Costs									
Rent	169	279	395	185	301	402	291	386	533
Property Taxes	12	28	55	15	46	68	42	75	86
Other Taxes	11	29	94	13	29	61	**	**	**
Property Insurance	34	50	92	24	33	47	32	35	41
Total Occupancy Costs	152	345	562	215	362	484	342	485	614
Income Before Interest and Depreciation	65	331	717	235	725	1,202	123	627	1,035
Interest	22	62	154	12	34	72	50	65	80
Depreciation	43	100	173	54	124	218	68	153	263
Restaurant Profit	$ (20)	$ 179	$ 684	$ 49	$ 577	$1,050	$ (81)	$ 478	$ 841
Other Deductions	30	74	108	**	**	**	43	46	60
Income Before Income Taxes	$ (23)	$ 173	$ 469	$ 24	$ 381	$ 768	$ (81)	$ 204	$ 600
Other Data[1]									
Corporate Overhead	**	**	**	**	$ 434	**	**	**	**

(1) For respondents specifying.
**Insufficient data.

Exhibit B-15

Limited-Menu Tableservice

Statement of Income and Expenses — Ratio to Total Sales*

	Affiliation								
	Single Unit Independent			Multi-Unit Company Owned			Multi-Unit Franchise Operated		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales									
Food	76.6%	90.9%	100.0%	83.0%	92.7%	100.0%	97.8%	99.1%	99.1%
Beverage	9.5	19.8	36.0	6.0	14.3	18.9	0.9	1.4	2.7
Total Sales	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Cost of Sales									
Food	31.9	37.8	42.5	25.8	31.3	36.9	33.4	35.1	39.2
Beverage	20.8	26.5	35.9	22.8	27.0	29.1	25.0	31.3	33.2
Total Cost of Sales	30.4	35.8	39.8	26.1	29.7	35.8	33.4	35.1	38.1
Gross Profit	59.5	64.2	69.6	64.0	69.3	73.9	61.9	64.9	66.6
Other Income	0.4	0.6	2.7	0.1	0.2	0.4	**	0.1	**
Total Income	60.9	66.0	70.4	64.4	70.7	74.2	61.9	65.1	66.6
Controllable Expenses									
Payroll	23.0	29.2	34.0	25.8	27.6	31.5	20.7	23.5	25.8
Employee Benefits	1.3	3.3	4.7	0.6	3.3	5.6	3.5	3.6	4.6
Direct Operating Expenses	3.4	5.6	7.8	2.7	4.5	5.5	4.0	4.6	5.2
Music and Entertainment	0.2	0.5	3.3	**	0.1	**	**	**	**
Advertising and Promotion	0.9	2.2	4.1	2.0	2.9	4.6	3.0	6.7	9.8
Utilities	2.6	3.4	4.6	2.2	2.8	3.8	2.5	2.8	3.8
Administrative and General	1.5	3.2	5.3	0.9	1.7	3.2	**	3.7	**
Repairs and Maintenance	1.2	1.8	2.7	1.0	1.7	2.5	1.0	1.3	1.7
Total Controllable Expenses	39.0	50.7	57.4	41.6	46.7	53.4	41.0	50.0	51.4
Income Before Occupancy Costs	10.3	17.2	25.7	14.5	23.2	27.9	12.6	19.3	22.7
Occupancy Costs									
Rent	3.9	6.0	10.1	4.6	6.0	8.0	6.0	7.3	7.8
Property Taxes	0.3	0.8	1.5	0.4	0.8	1.5	0.6	1.1	1.4
Other Taxes	0.2	2.0	4.0	0.4	0.6	1.3	**	**	**
Property Insurance	0.8	1.1	2.1	0.4	0.7	1.2	0.5	0.8	0.9
Total Occupancy Costs	4.7	7.6	11.8	6.1	7.7	9.5	7.7	8.5	9.4
Income Before Interest and Depreciation	2.2	8.6	18.0	7.6	15.7	21.7	2.8	10.8	16.1
Interest	0.5	1.6	3.7	0.3	0.9	1.8	**	1.2	**
Depreciation	1.4	2.9	4.7	1.3	2.7	4.7	1.4	2.7	3.7
Restaurant Profit	(1.1)%	5.3%	14.6%	1.8%	12.7%	18.9%	(1.0)%	6.3%	13.1%
Other Deductions	0.9	1.6	2.6	**	**	**	0.7	0.9	1.5
Income Before Income Taxes	(0.5)%	3.6%	11.4%	0.7%	7.6%	14.4%	(0.7)%	3.3%	9.8%
Other Data[1]									
Corporate Overhead	**	**	**	**	9.0%	**	**	**	**

[1] For respondents specifying.
*All ratios are based as a percentage of total sales except food and beverage costs, which are based on their respective sales.
**Insufficient data.

Exhibit B-16

Limited-Menu Tableservice

Statement of Income and Expenses — Amount Per Seat

	Sales Volume ($000)								
	Under $500			$500 to $999			$1,000 and Over		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales									
Food	$1,474	$2,667	$4,032	$2,851	$3,781	$5,603	$4,035	$5,226	$7,176
Beverage	180	379	1,071	90	413	685	259	897	1,159
Total Sales	1,878	2,908	4,395	3,200	4,089	5,603	4,829	6,179	8,142
Cost of Sales									
Food	523	1,000	1,520	1,065	1,355	1,783	1,051	1,879	2,435
Beverage	53	153	398	43	112	194	61	192	282
Total Cost of Sales	647	1,133	1,552	1,126	1,518	1,894	1,269	1,913	2,637
Gross Profit	1,292	1,828	2,793	1,996	2,639	3,680	3,443	4,172	5,538
Other Income	7	19	44	4	14	23	7	16	34
Total Income	1,319	1,888	2,995	1,996	2,652	3,684	3,482	4,178	5,605
Controllable Expenses									
Payroll	658	916	1,353	900	1,202	1,478	1,276	1,475	2,092
Employee Benefits	37	94	178	35	124	200	73	233	298
Direct Operating Expenses	63	104	199	132	206	344	221	264	359
Music and Entertainment	**	9	**	3	6	12	2	12	40
Advertising and Promotion	18	59	115	82	139	331	104	236	420
Utilities	73	112	164	101	153	194	123	156	210
Administrative and General	24	96	143	42	126	217	73	168	256
Repairs and Maintenance	27	41	72	37	65	98	83	118	152
Total Controllable Expenses	1,015	1,407	2,020	1,532	2,092	2,542	2,249	2,810	3,748
Income Before Occupancy Costs	59	598	1,041	315	538	1,197	933	1,451	1,867
Occupancy Costs									
Rent	143	261	339	208	300	445	272	343	533
Property Taxes	8	19	47	18	29	56	41	56	88
Other Taxes	6	29	94	5	17	43	27	33	63
Property Insurance	24	34	71	23	34	48	34	41	65
Total Occupancy Costs	160	303	405	162	331	484	327	444	683
Income Before Interest and Depreciation	14	335	647	**	227	**	452	925	1,548
Interest	14	69	148	8	50	62	33	71	88
Depreciation	44	104	189	44	73	154	66	132	247
Restaurant Profit	$ (42)	$ 186	$ 464	$ (139)	$ 114	$ 593	$ 248	$ 743	$1,273
Other Deductions	**	**	**	**	**	**	43	46	126
Income Before Income Taxes	$ (64)	$ 128	$ 464	$ (173)	$ 104	$ 358	$ 166	$ 502	$ 903
Other Data[1]									
Corporate Overhead	**	**	**	**	$ 346	**	**	$ 426	**

[1] For respondents specifying.
**Insufficient data.

Exhibit B-17

Limited-Menu Tableservice

Statement of Income and Expenses — Ratio to Total Sales*

	Sales Volume ($000)								
	Under $500			$500 to $999			$1,000 and Over		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales									
Food	79.3%	100.0%	100.0%	85.0%	96.3%	100.0%	81.2%	86.4%	97.2%
Beverage	**	22.9	**	2.7	7.1	17.6	3.5	14.2	18.9
Total Sales	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Cost of Sales									
Food	33.7	38.1	41.5	29.7	35.0	38.1	25.8	31.0	35.5
Beverage	25.1	31.0	37.2	21.7	26.0	29.0	22.0	27.1	29.9
Total Cost of Sales	33.3	37.3	40.5	29.1	34.5	37.5	26.1	29.5	34.5
Gross Profit	59.5	62.7	66.5	62.5	64.9	70.9	65.5	70.5	73.9
Other Income	0.2	0.5	3.9	0.1	0.4	0.6	0.1	0.3	0.5
Total Income	60.8	64.2	68.1	62.9	66.6	71.6	65.5	70.7	74.1
Controllable Expenses									
Payroll	24.6	29.9	37.0	24.1	27.1	31.5	22.9	26.6	29.1
Employee Benefits	1.3	3.3	6.9	0.6	3.3	4.8	1.7	3.8	5.3
Direct Operating Expenses	1.9	4.3	7.8	3.5	5.3	8.0	3.9	4.7	5.6
Music and Entertainment	0.1	0.3	3.4	**	0.1	**	0.1	0.2	2.6
Advertising and Promotion	0.9	2.1	3.1	2.3	4.0	6.3	1.9	3.2	5.2
Utilities	2.8	3.6	5.2	2.8	3.5	4.2	2.1	2.6	3.0
Administrative and General	1.0	2.4	5.3	1.1	2.7	4.9	1.4	2.5	4.1
Repairs and Maintenance	1.0	1.4	2.1	1.0	1.6	2.3	1.2	1.9	3.0
Total Controllable Expenses	36.7	45.6	59.4	45.9	52.1	56.8	42.8	46.5	50.7
Income Before Occupancy Costs	6.0	19.5	27.2	9.5	12.6	22.7	17.2	23.2	28.8
Occupancy Costs									
Rent	4.1	6.8	12.1	4.0	6.3	7.5	4.5	6.0	7.2
Property Taxes	0.3	0.8	1.7	0.4	0.8	1.4	0.6	0.8	1.4
Other Taxes	0.4	2.0	3.5	0.1	0.7	1.1	0.3	0.6	1.3
Property Insurance	0.7	1.3	2.7	0.4	0.8	1.3	0.5	0.8	1.1
Total Occupancy Costs	5.4	9.1	13.1	5.0	7.5	9.2	6.0	7.6	9.5
Income Before Interest and Depreciation	0.9	9.4	20.2	0.2	8.4	14.9	9.3	16.1	20.4
Interest	0.8	2.7	4.2	0.3	1.2	2.9	0.4	1.1	1.2
Depreciation	2.2	4.0	6.3	1.2	2.8	4.2	1.1	2.0	3.5
Restaurant Profit	(1.9)%	5.7%	16.9%	(5.2)%	2.8%	13.7%	4.9%	12.9%	18.8%
Other Deductions	**	**	**	**	**	**	0.7	0.9	3.0
Income Before Income Taxes	(4.3)%	3.6%	15.4%	(4.3)%	2.4%	10.2%	3.3%	8.4%	11.9%
Other Data[1]									
Corporate Overhead	**	**	**	**	7.0%	**	**	9.0%	**

[1] For respondents specifying.
*All ratios are based as a percentage of total sales except food and beverage costs, which are based on their respective sales.
**Insufficient data.

Exhibit B-18

Limited-Menu Tableservice

Statement of Income and Expenses — Amount Per Seat

	Menu Theme								
	American***			Italian			Sandwiches/Hamburgers****		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales									
Food	$2,888	$3,914	$6,289	$2,764	$3,925	$4,321	$1,792	$3,995	$5,963
Beverage	117	596	2,224	438	649	732	173	266	799
Total Sales	2,918	4,292	7,317	3,431	4,609	5,297	2,156	4,318	6,418
Cost of Sales									
Food	1,065	1,526	2,177	785	976	1,123	678	1,316	1,882
Beverage	30	159	412	121	181	210	43	76	177
Total Cost of Sales	1,088	1,621	2,283	944	1,211	1,355	831	1,518	1,913
Gross Profit	1,842	2,671	5,033	2,486	3,443	3,942	1,316	2,779	4,506
Other Income	5	8	17	3	7	9	13	23	33
Total Income	1,850	2,676	5,050	2,486	3,454	3,949	1,316	2,779	4,544
Controllable Expenses									
Payroll	819	1,391	1,867	1,040	1,294	1,451	683	1,136	1,813
Employee Benefits	49	92	349	49	203	251	23	42	176
Direct Operating Expenses	57	84	308	189	250	359	104	188	302
Music and Entertainment	2	8	16	**	**	**	12	30	92
Advertising and Promotion	65	115	203	59	101	165	24	145	331
Utilities	115	150	233	92	123	154	91	132	182
Administrative and General	17	32	217	44	73	106	50	144	233
Repairs and Maintenance	28	68	134	87	117	140	34	56	102
Total Controllable Expenses	1,251	1,764	3,075	1,790	2,208	2,439	1,117	1,971	3,001
Income Before Occupancy Costs	542	930	1,874	594	1,100	1,537	52	464	1,518
Occupancy Costs									
Rent	252	298	445	110	277	342	167	328	478
Property Taxes	15	28	71	21	48	142	18	41	63
Other Taxes	3	28	87	21	31	60	6	22	94
Property Insurance	24	27	94	31	40	47	25	34	57
Total Occupancy Costs	240	362	597	194	321	427	164	385	546
Income Before Interest and Depreciation	247	684	1,425	306	786	1,103	(131)	175	968
Interest	12	47	83	**	**	**	12	34	80
Depreciation	89	173	236	46	86	266	43	77	160
Restaurant Profit	$ 49	$ 541	$1,211	$ 175	$ 583	$1,050	$ (397)	$ 152	$ 841
Other Deductions	**	**	**	**	**	**	**	**	**
Income Before Income Taxes	$ 42	$ 534	$1,048	$ (61)	$ 187	$ 596	$ (238)	$ 186	$ 758

**Insufficient data.
***American includes American, chicken, barbeque, family style and variety.
****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizza, subs and deli.

Exhibit B-19

Limited-Menu Tableservice

Statement of Income and Expenses — Ratio to Total Sales*

	Menu Theme								
	American***			Italian			Sandwiches/Hamburgers****		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales									
Food	94.9%	100.0%	100.0%	83.0%	85.7%	90.5%	85.7%	97.2%	100.0%
Beverage	**	19.9	**	9.5	14.3	17.0	3.0	11.9	30.4
Total Sales	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Cost of Sales									
Food	35.1	37.4	38.6	24.8	25.5	26.6	31.2	37.2	40.3
Beverage	18.4	21.4	25.7	26.5	27.9	29.0	20.5	22.2	33.2
Total Cost of Sales	30.1	35.8	37.7	25.3	25.9	27.0	30.7	35.8	39.2
Gross Profit	62.2	64.2	69.9	73.0	73.9	74.5	60.6	64.2	69.2
Other Income	0.1	0.2	0.5	**	0.2	**	0.3	0.4	0.7
Total Income	62.3	64.2	69.9	73.2	74.1	74.6	61.7	65.9	69.7
Controllable Expenses									
Payroll	24.1	26.7	28.9	24.8	26.9	32.7	23.8	28.5	37.4
Employee Benefits	1.2	3.0	4.3	0.9	4.8	5.6	0.4	1.3	4.5
Direct Operating Expenses	1.5	2.7	5.2	4.9	5.5	7.7	2.9	4.6	7.7
Music and Entertainment	0.1	0.2	0.3	**	**	**	**	**	**
Advertising and Promotion	2.1	2.6	3.5	1.4	2.4	5.4	1.1	3.3	4.8
Utilities	2.4	3.0	4.0	2.3	2.9	3.5	2.2	3.3	4.9
Administrative and General	0.5	0.9	3.0	1.2	1.7	2.3	2.4	3.1	7.1
Repairs and Maintenance	0.8	1.1	1.9	1.6	2.5	3.2	1.0	1.4	2.0
Total Controllable Expenses	36.4	41.0	44.7	46.2	49.2	53.4	40.4	51.9	59.4
Income Before Occupancy Costs	17.1	23.3	29.3	15.6	23.4	27.9	2.9	13.9	26.2
Occupancy Costs									
Rent	4.7	6.0	8.3	3.7	6.0	7.2	4.5	6.2	9.0
Property Taxes	0.4	0.8	1.6	0.5	1.6	1.7	0.6	0.8	1.5
Other Taxes	**	**	**	0.6	0.7	1.3	0.3	1.1	3.0
Property Insurance	0.6	0.9	1.4	0.7	0.9	1.3	0.4	0.6	1.5
Total Occupancy Costs	5.4	7.7	10.0	6.1	7.5	9.2	5.9	8.0	11.1
Income Before Interest and Depreciation	7.6	17.6	22.2	9.0	16.4	21.9	(7.7)	8.4	17.5
Interest	0.3	1.4	4.2	**	**	**	0.4	0.9	2.9
Depreciation	2.3	4.1	5.8	1.1	2.7	5.3	0.9	2.2	3.6
Restaurant Profit	1.6%	14.6%	19.4%	3.0%	12.6%	20.8%	(13.5)%	5.1%	16.0%
Other Deductions	**	**	**	**	**	**	**	**	**
Income Before Income Taxes	1.1%	11.4%	15.8%	(0.7)%	4.3%	11.9%	(8.7)%	5.9%	10.2%

*All ratios are based as a percentage of total sales except food and beverage costs, which are based on their respective sales.
**Insufficient data.
***American includes American, chicken, barbeque, family style and variety.
****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizza, subs and deli.

Exhibit B-20

Limited-Menu Tableservice

Statement of Income and Expenses — Amount Per Seat

	Metropolitan Area (Population)								
	Under 500,000			500,000 to 1,999,999			2,000,000 and Over		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales									
Food	$2,537	$3,418	$5,400	$2,721	$3,991	$4,952	$1,600	$3,808	$7,250
Beverage	222	526	723	70	532	1,170	319	708	914
Total Sales	2,837	3,843	5,860	3,068	4,125	5,603	2,002	5,049	9,050
Cost of Sales									
Food	826	1,316	2,029	975	1,281	1,781	523	1,014	2,106
Beverage	62	159	217	37	168	289	93	168	320
Total Cost of Sales	1,091	1,442	2,148	1,112	1,365	1,807	690	1,223	2,445
Gross Profit	1,608	2,671	3,948	1,984	2,775	3,870	1,331	3,825	6,857
Other Income	7	27	70	5	8	20	11	24	288
Total Income	1,667	2,850	3,976	1,993	2,775	3,878	1,783	3,827	6,857
Controllable Expenses									
Payroll	839	1,126	1,525	901	1,222	1,465	892	1,494	2,144
Employee Benefits	29	113	224	48	147	226	66	203	321
Direct Operating Expenses	131	221	274	87	206	305	158	244	540
Music and Entertainment	**	**	**	3	7	19	**	**	**
Advertising and Promotion	45	151	273	73	125	300	54	130	526
Utilities	97	132	163	107	140	183	104	164	251
Administrative and General	91	134	215	38	120	196	41	143	298
Repairs and Maintenance	53	66	119	36	72	111	52	92	143
Total Controllable Expenses	1,377	1,935	2,640	1,437	2,117	2,582	1,441	2,300	4,461
Income Before Occupancy Costs	363	776	1,402	487	917	1,305	259	1,502	2,846
Occupancy Costs									
Rent	104	252	350	211	291	395	277	448	714
Property Taxes	28	50	88	11	28	52	2	57	77
Other Taxes	11	29	94	17	29	81	8	27	49
Property Insurance	26	41	77	25	35	47	34	63	96
Total Occupancy Costs	192	377	546	244	362	473	174	405	802
Income Before Interest and Depreciation	42	279	894	123	516	881	134	457	2,086
Interest	22	73	100	30	60	80	**	**	**
Depreciation	41	101	175	43	110	194	73	124	247
Restaurant Profit	$ (42)	$ 114	$ 768	$ 24	$ 318	$ 715	$ (9)	$ 332	$2,086
Other Deductions	**	**	**	30	44	97	**	**	**
Income Before Income Taxes	$ (12)	$ 184	$ 612	$ (26)	$ 204	$ 593	$ (180)	$ 327	$1,029

**Insufficient data.

Exhibit B-21

Limited-Menu Tableservice

Statement of Income and Expenses — Ratio to Total Sales*

	Metropolitan Area (Population)								
	Under 500,000			500,000 to 1,999,999			2,000,000 and Over		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales									
Food	85.5%	96.4%	100.0%	82.0%	97.4%	100.0%	73.4%	83.8%	96.5%
Beverage	3.6	10.6	18.6	1.9	14.0	20.7	10.2	17.6	33.3
Total Sales	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Cost of Sales									
Food	31.4	36.4	41.2	30.0	35.7	38.6	25.9	29.7	39.3
Beverage	25.0	28.3	37.2	22.6	28.3	32.3	23.6	26.8	31.3
Total Cost of Sales	31.0	36.2	40.5	27.0	34.5	37.6	26.1	29.5	38.1
Gross Profit	59.5	63.6	69.0	62.4	65.5	72.2	61.9	70.5	74.2
Other Income	0.2	0.5	2.0	0.1	0.2	0.5	0.2	0.5	2.8
Total Income	60.6	64.5	69.7	62.7	65.5	72.3	66.7	73.2	75.7
Controllable Expenses									
Payroll	20.4	28.0	33.1	24.6	27.2	30.8	23.2	28.9	41.7
Employee Benefits	0.6	3.2	4.6	1.2	3.5	4.8	1.2	4.7	7.4
Direct Operating Expenses	3.4	4.4	6.8	3.0	4.7	6.1	4.6	6.5	10.4
Music and Entertainment	**	**	**	0.1	0.2	0.4	**	**	**
Advertising and Promotion	1.4	3.4	5.0	2.0	2.8	6.1	1.1	2.6	5.4
Utilities	2.6	3.0	3.5	2.4	3.0	4.2	2.3	3.0	3.9
Administrative and General	2.5	3.6	4.7	1.0	2.0	3.7	1.1	2.3	4.3
Repairs and Maintenance	1.1	1.9	3.0	1.0	1.5	2.3	1.1	1.5	3.0
Total Controllable Expenses	41.9	45.9	53.5	41.2	48.7	54.7	41.7	51.9	65.0
Income Before Occupancy Costs	11.0	15.7	26.0	11.5	20.0	26.5	12.0	20.4	30.6
Occupancy Costs									
Rent	3.8	5.9	7.8	4.9	6.5	8.3	4.5	6.1	8.2
Property Taxes	0.5	1.1	1.9	0.3	0.8	1.2	0.2	0.7	1.7
Other Taxes	0.4	0.6	3.0	0.3	0.7	2.3	0.3	0.6	1.7
Property Insurance	0.6	1.0	2.0	0.6	0.8	1.3	0.6	1.0	1.5
Total Occupancy Costs	5.0	8.9	11.0	6.3	8.0	9.9	5.8	7.1	10.0
Income Before Interest and Depreciation	1.5	8.9	18.0	2.6	12.2	19.0	6.1	13.7	25.6
Interest	0.5	1.2	3.5	0.9	1.2	2.0	**	**	**
Depreciation	1.0	2.3	4.3	1.3	2.7	4.3	2.3	4.0	6.2
Restaurant Profit	(1.9)%	3.5%	15.4%	0.7%	7.4%	15.6%	(0.2)%	12.1%	24.2%
Other Deductions	**	**	**	0.7	0.7	2.4	**	**	**
Income Before Income Taxes	(0.4)%	3.7%	11.6%	(0.8)%	6.0%	11.9%	(4.3)%	6.3%	13.6%

*All ratios are based as a percentage of total sales except food and beverage costs, which are based on their respective sales.
**Insufficient data.

Exhibit B-22

Limited-Menu Tableservice

Statement of Income and Expenses — Amount Per Seat

	Metropolitan/Non-Metropolitan Location					
	Inside MSA*			Outside MSA*		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales						
Food	$2,400	$3,925	$5,603	$2,614	$3,995	$5,551
Beverage	217	596	937	144	379	867
Total Sales	2,916	4,342	6,230	2,747	4,723	6,418
Cost of Sales						
Food	802	1,256	1,986	922	1,210	1,879
Beverage	62	168	289	31	120	233
Total Cost of Sales	1,059	1,372	2,093	1,032	1,518	1,911
Gross Profit	1,853	2,857	4,172	1,537	3,214	4,506
Other Income	5	14	30	13	21	34
Total Income	1,935	2,995	4,178	1,558	3,227	4,506
Controllable Expenses						
Payroll	892	1,224	1,578	684	1,314	1,755
Employee Benefits	49	154	246	33	94	247
Direct Operating Expenses	123	220	308	75	189	310
Music and Entertainment	3	8	24	**	**	**
Advertising and Promotion	66	132	300	25	103	329
Utilities	102	143	190	92	142	182
Administrative and General	42	129	218	50	118	233
Repairs and Maintenance	41	79	125	45	70	106
Total Controllable Expenses	1,407	2,117	2,862	1,255	2,128	3,001
Income Before Occupancy Costs	376	871	1,537	308	911	1,481
Occupancy Costs						
Rent	196	298	438	216	334	468
Property Taxes	13	41	71	18	41	68
Other Taxes	13	29	66	6	36	63
Property Insurance	26	39	59	27	40	66
Total Occupancy Costs	215	378	546	141	376	577
Income Before Interest and Depreciation	93	452	1,035	157	536	1,071
Interest	22	63	94	25	60	148
Depreciation	45	107	226	66	110	173
Restaurant Profit	$ (9)	$ 304	$ 873	$ 11	$ 382	$ 827
Other Deductions	40	59	115	**	**	**
Income Before Income Taxes	$ (42)	$ 204	$ 684	$ 11	$ 339	$ 596

*Metropolitan statistical area.
**Insufficient data.

Exhibit B-23

Limited-Menu Tableservice

Statement of Income and Expenses — Ratio to Total Sales*

	Metropolitan/Non-Metropolitan Location					
	Inside MSA***			Outside MSA***		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales						
Food	81.4%	94.0%	100.0%	84.8%	96.3%	100.0%
Beverage	3.5	14.3	25.1	3.7	13.2	19.8
Total Sales	100.0	100.0	100.0	100.0	100.0	100.0
Cost of Sales						
Food	29.2	35.3	39.4	30.1	31.9	36.2
Beverage	23.2	27.9	33.2	20.4	22.8	28.0
Total Cost of Sales	27.2	34.5	38.3	29.6	31.9	36.7
Gross Profit	61.7	65.5	72.8	63.3	67.9	70.4
Other Income	0.2	0.4	0.7	0.3	0.4	0.8
Total Income	62.3	66.7	73.6	65.0	68.3	70.7
Controllable Expenses						
Payroll	23.5	27.7	32.9	23.8	27.4	31.3
Employee Benefits	1.2	3.6	5.3	0.7	2.3	4.8
Direct Operating Expenses	3.4	4.9	7.7	2.4	4.4	5.8
Music and Entertainment	0.1	0.2	1.4	**	**	**
Advertising and Promotion	1.8	2.9	5.6	1.2	2.2	4.7
Utilities	2.5	3.0	4.2	2.6	3.3	4.1
Administrative and General	1.2	2.5	4.3	1.5	2.7	5.0
Repairs and Maintenance	1.0	1.7	2.5	1.2	1.5	2.4
Total Controllable Expenses	41.6	48.8	55.6	37.1	47.1	55.2
Income Before Occupancy Costs	11.3	19.9	26.8	11.7	22.7	27.2
Occupancy Costs						
Rent	4.5	6.1	8.3	4.0	6.2	8.4
Property Taxes	0.4	0.8	1.5	0.5	0.9	1.5
Other Taxes	0.3	0.7	2.5	0.3	1.3	2.7
Property Insurance	0.6	0.9	1.4	0.5	0.9	1.5
Total Occupancy Costs	5.9	8.0	10.3	4.1	7.0	11.8
Income Before Interest and Depreciation	2.3	12.2	19.0	3.6	11.3	19.0
Interest	0.8	1.2	2.9	0.4	1.4	3.7
Depreciation	1.3	2.7	4.6	1.5	2.8	3.8
Restaurant Profit	(0.2)%	8.0%	16.5%	0.6%	9.6%	18.8%
Other Deductions	0.7	1.2	2.6	**	**	**
Income Before Income Taxes	(0.8)%	5.7%	13.1%	0.6%	6.7%	12.9%

*All ratios are based as a percentage of total sales except food and beverage costs, which are based on their respective sales.
**Insufficient data.
***Metropolitan statistical area.

SECTION C - LIMITED-MENU NO TABLESERVICE

The characteristics of the 203 limited-menu no tableservice respondents are presented in Exhibit C-1. Almost 84 percent of these participants served food only, and nearly two-thirds had a Sandwiches/Hamburgers menu theme. A majority of the respondents had a sales volume under $600,000.

The median average check was $4.00, and the median average daily seat turnover was 3.7. The median number of full-time equivalent employees was 12, and total sales per employee were $33,184. Payroll expenses, including benefits, per full-time equivalent employee were $9,149.

Occupancy costs per square foot for limited-menu no tableservice establishments were $13.67. Restaurants that were sole occupants of their buildings reported the highest total sales per square foot of $223.74.

Multi-unit franchise operations reported the highest total sales per seat, $8,644, and had the highest income before income taxes per seat of $985. Limited-menu no tableservice restaurants with ethnic menu themes reported the highest total sales per seat of $8,613.

Highlights

- Median check was $4.00, and the average daily seat turnover was 3.7.
- Establishments with a net profit reported median total sales of $6,829 per seat, while those with a net loss reported median total sales of $3,291 per seat.
- Median total sales per full-time equivalent employee were $33,184.
- Median restaurant profit was 8.8 percent in 1990.
- Median total cost of sales was $2,293 per seat.

Characteristics

- More than 75 percent of the establishments operated at a sales volume of $200,000 and over.
- Almost 39 percent operated as single-unit independents.
- 16.3 percent offered both food and beverage.

Exhibit C-1
Composition of Participating Limited-Menu
No Tableservice Restaurants
Number of Respondents: 203

	Percentage of Respondents
Type of Establishment:	
Food Only	83.7%
Food and Beverage	16.3
Years in Business:	
Under 5 years	22.7%
5 to 10 Years	21.7
Over 10 Years	54.2
Not Specified	1.4
Region:+	
Northeast	7.4%
North Central	27.1
South	36.5
West	26.6
Not Specified	2.4
Average Check:(1)	
Under $4.00	36.5%
$4.00 and Over	36.9
Not Specified	26.6
Affiliation:	
Single Unit - Independent	38.9%
Multi-Unit - Company Operated	21.7
Multi-Unit - Franchise Operated	39.4
Meals Served:	
Lunch Only	1.5%
Dinner Only	-
Breakfast and Dinner Only	-
Breakfast and Lunch Only	5.4
Lunch and Dinner Only	73.4
Open 24 Hours	3.4
Breakfast, Lunch and Dinner	16.3
Metropolitan Area:	
Inside	84.2%
Outside	12.8
Not Specified	3.0
Profit Versus Loss:(2)	
Net Profit	85.2%
Net Loss	14.8

	Percentage of Respondents
Lease Versus Own:	
Own Land and Building	29.1%
Lease Land and Building	52.2
Lease Land and Own Building	3.4
Own Land and Lease Building	0.5
Not Specified	14.8
Ownership:	
Sole Proprietorship	16.7%
Partnership	5.9
Public Corporation	32.5
Private Corporation	44.3
Not Specified	0.6
Menu Theme:	
Steak/Seafood	0.5%
American***	13.3
Continental	0.5
Italian	3.4
Sandwiches/Hamburgers****	66.0
Regional	3.4
Other Ethnic*****	5.9
Not Specified	7.0
Sales Volume:	
Under $200,000	24.1%
$200,000 to $399,999	19.7
$400,000 to $599,999	14.8
$600,000 and Over	41.4
Restaurant Location:	
Hotel	0.5%
Shopping Center or Mall	20.2
Office Building	3.9
Transportation Center	-
Club	0.5
Sole Occupant	44.8
Other	3.0
Not Specified	27.1
Total Number of Seats:	
Under 50	19.7%
50 to 99	25.6
100 to 149	13.3
150 to 199	4.4
200 and Over	3.9
Not Specified	33.1
Total Restaurant Square Footage:	
Under 1,500	18.7%
1,500 to 2,499	22.7
2,500 to 3,499	18.2
3,500 and Over	11.3
Not Specified	29.1

(1) Per person, all meals.
(2) For respondents specifying.
***American includes American, chicken, barbeque, family style and variety.
****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizza, subs and deli.
*****Other ethnic includes German, Mexican, Oriental, Irish and International.
+Regions:
Northeast: CT, ME, MA, NH, NJ, NY, PA, RI, VT.
North Central: IL, IN, IA, KS, MI, MN, MO, NE, ND, OH, SD, WI.
South: AL, AR, DC, DE, FL, GA, KY, LA, MD, MS, OK, NC, SC, TN, TX, VA, WV.
West: AK, AZ, CA, CO, HI, ID, MT, NV, NM, OR, UT, WA, WY.

Exhibit C-2
Limited-Menu No Tableservice
Average Check

	Total		
	Lower Quartile	Median	Upper Quartile
All Restaurants	$3.00	$4.00	$5.50
Type of Establishment			
Food Only	$2.85	$3.75	$5.00
Food and Beverage	4.00	5.50	6.65
Restaurant Location			
Hotel	**	**	**
Shopping Center or Mall	$3.08	$4.00	$5.00
Office Building	**	**	**
Transportation Center	**	**	**
Club	**	**	**
Sole Occupant	3.15	4.00	6.00
Other	**	**	**
Meals Served			
Lunch Only	**	**	**
Dinner Only	**	**	**
Breakfast and Dinner Only	**	**	**
Breakfast and Lunch Only	$2.35	$2.50	$4.00
Lunch and Dinner Only	3.35	4.35	6.00
Breakfast Only	**	**	**
Open 24 Hours	**	**	**
Breakfast, Lunch and Dinner	2.75	3.25	4.20
Menu Theme			
Steak/Seafood	**	**	**
American***	$2.75	$4.00	$6.00
Continental	**	**	**
Italian	**	**	**
Sandwiches/Hamburgers****	3.20	4.00	5.50
Regional	**	**	**
Other Ethnic*****	2.80	3.23	5.65
Sales Volume			
Under $200,000	$2.75	$3.70	$5.00
$200,000 to $399,999	3.25	4.25	5.30
$400,000 to $599,999	3.06	4.00	6.15
$600,000 and Over	3.15	3.93	5.50
Affiliation			
Single Unit — Independent	$3.12	$4.00	$6.00
Multi-Unit — Company Operated	2.80	3.25	4.68
Multi-Unit — Franchise Operated	3.50	4.03	6.00

**Insufficient data.
***American includes American, chicken, barbeque, family style and variety.
****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizza, subs and deli.
*****Other ethnic includes German, Mexican, Oriental, Irish and International.

Exhibit C-3
Limited-Menu No Tableservice
Average Daily Seat Turnover

	Total		
	Lower Quartile	Median	Upper Quartile
All Restaurants	1.9	3.7	6.4
Type of Establishment			
Food Only	2.1	4.6	7.1
Food and Beverage	1.1	2.1	3.5
Restaurant Location			
Hotel	**	**	**
Shopping Center or Mall	2.0	2.4	5.3
Office Building	**	**	**
Transportation Center	**	**	**
Club	**	**	**
Sole Occupant	2.1	4.4	7.1
Other	**	**	**
Meals Served			
Lunch Only	**	**	**
Dinner Only	**	**	**
Breakfast and Dinner Only	**	**	**
Breakfast and Lunch Only	**	**	**
Lunch and Dinner Only	1.8	3.2	5.3
Breakfast Only	**	**	**
Open 24 Hours	**	**	**
Breakfast, Lunch and Dinner	2.1	4.8	10.0
Menu Theme			
Steak/Seafood	**	**	**
American***	2.9	**	**
Continental	**	**	**
Italian	**	**	**
Sandwiches/Hamburgers****	1.2	2.1	3.7
Regional	**	**	**
Other Ethnic*****	**	**	**
Average Check			
Under $4.00	2.4	5.3	10.6
$4.00 and Over	1.6	2.6	4.6
Sales Volume			
Under $200,000	0.8	1.8	4.6
$200,000 to $399,999	2.1	3.2	5.3
$400,000 to $599,999	2.1	3.5	4.7
$600,000 and Over	4.4	6.6	10.0
Affiliation			
Single Unit — Independent	1.5	3.0	5.6
Multi-Unit — Company Operated	2.1	3.5	6.5
Multi-Unit — Franchise Operated	2.5	4.9	9.0

**Insufficient data.
***American includes American, chicken, barbeque, family style and variety.
****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizza, subs and deli.
*****Other ethnic includes German, Mexican, Oriental, Irish and International.

Exhibit C-4
Limited-Menu No Tableservice
Net Income Differential

	Amount Per Seat					
	Net Profit			Net Loss		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales						
Food	$4,306	$6,829	$10,206	$2,181	$3,291	$5,817
Beverage	198	347	499	**	**	**
Total Sales	4,415	6,829	10,206	2,572	3,291	5,817
Cost of Sales						
Food	1,368	2,409	3,947	877	1,178	2,044
Beverage	56	72	142	**	**	**
Total Cost of Sales	1,424	2,410	3,947	922	1,222	2,314
Gross Profit	2,779	4,392	7,035	1,556	1,965	3,508
Other Income	4	20	75	**	**	**
Total Income	2,780	4,456	7,045	1,556	1,965	3,508
Controllable Expenses						
Payroll	1,056	1,595	2,334	778	1,066	1,751
Employee Benefits	59	123	292	8	51	91
Direct Operating Expenses	84	214	489	81	248	709
Music and Entertainment	5	8	13	**	**	**
Advertising and Promotion	45	195	350	29	75	153
Utilities	147	247	372	129	182	271
Administrative and General	42	100	435	54	228	309
Repairs and Maintenance	50	94	160	38	89	133
Total Controllable Expenses	1,723	2,648	4,180	1,474	1,752	3,253
Income Before Occupancy Costs	886	1,563	2,789	(215)	286	430
Occupancy Costs						
Rent	212	366	669	109	270	400
Property Taxes	16	34	53	10	35	57
Other Taxes	6	38	140	**	**	**
Property Insurance	21	33	57	21	26	38
Total Occupancy Costs	207	400	817	172	296	408
Income Before Interest and Depreciation	557	1,057	2,027	(535)	(146)	73
Interest	31	66	149	19	39	113
Depreciation	91	173	298	104	188	240
Restaurant Profit	$ 357	$ 841	$ 1,569	$ 747)	$ (323)	$ (147)
Other Deductions	**	**	**	**	**	**
Income Before Income Taxes	$ 157	$ 565	$ 1,191	$ (637)	$ (278)	$ (21)
Other Data						
Average Check Per Person	$ 3.23	$ 4.00	$ 5.50	$ 2.55	$ 2.85	$ 3.75
Average Daily Seat Turnover	2.1	4.3	6.6	1.5	2.5	4.6
Productivity Index	3.11	3.75	4.51	2.19	2.90	3.41
Corporate Overhead[1]	**	$ 474	**	**	**	**

[1] For respondents specifying.
N/A — Not applicable.
*All ratios are based as a percentage of total sales except food and beverage costs, which are based on their respective sales.
**Insufficient data.

Ratio to Total Sales*					
Net Profit			Net Loss		
Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
3.0	6.4	14.2	**	**	**
100.0	100.0	100.0	100.0	100.0	100.0
30.3	32.7	36.9	32.0	36.0	38.9
22.0	27.8	36.1	**	**	**
30.3	32.6	36.6	32.0	36.0	40.0
63.1	67.4	69.6	60.0	63.9	68.0
0.1	0.4	1.6	**	**	**
64.0	67.6	70.0	60.0	64.2	68.0
20.6	23.2	26.8	22.8	29.1	34.6
2.0	3.4	4.0	0.8	3.5	4.6
2.6	5.1	6.0	3.2	5.3	13.9
0.1	0.2	0.3	**	**	**
1.4	4.7	9.4	1.7	2.7	4.8
2.6	3.5	4.3	2.6	4.1	6.6
0.6	0.9	3.9	0.9	2.6	6.9
1.0	1.5	2.1	1.4	2.1	2.7
36.1	44.3	50.1	45.5	55.6	69.9
17.7	22.5	26.4	(5.8)	6.0	10.6
1.7	3.3	6.5	2.4	5.2	12.2
0.3	0.5	0.8	0.1	0.8	1.1
0.4	0.9	1.2	0.2	1.1	2.8
0.5	1.0	1.7	0.6	0.9	1.5
3.3	5.6	8.1	4.6	8.3	16.0
11.2	15.4	21.6	(19.4)	(1.2)	2.4
0.4	0.9	1.7	0.6	1.4	3.6
2.0	2.9	3.9	3.3	4.4	7.5
7.2%	11.6%	17.7%	(19.4)%	(5.6)%	(1.7)%
1.9	2.4	5.5	**	**	**
4.8%	9.9%	15.8%	**	**	**
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
**	5.2%	**	**	**	**

Exhibit C-5
Limited-Menu No Tableservice
Cost Per Dollar of Sales*

	Total Cost of Sales	Total Payroll and Benefits	Prime Cost
All Restaurants	32.8¢	27.0¢	60.4¢
Type of Establishment			
Food Only	33.0¢	26.7¢	60.0¢
Food and Beverage	32.0	29.7	63.6
Restaurant Location			
Hotel	**	**	**
Shopping Center or Mall	35.0¢	28.8¢	61.6¢
Office Building	**	**	**
Transportation Center	**	**	**
Club	**	**	**
Sole Occupant	36.0	25.6	62.6
Other	**	**	**
Meals Served			
Lunch Only	**	**	**
Dinner Only	**	**	**
Breakfast and Dinner Only	**	**	**
Breakfast and Lunch Only	36.8¢	27.6¢	68.6¢
Lunch and Dinner Only	32.4	26.7	59.8
Breakfast Only	**	**	**
Open 24 Hours	**	**	**
Breakfast, Lunch and Dinner	34.1	26.7	60.4
Menu Theme			
Steak/Seafood	**	**	**
American***	36.1¢	23.8¢	60.4¢
Continental	**	**	**
Italian	**	**	**
Sandwiches/Hamburgers****	31.1	26.9	58.6
Regional	**	**	**
Other Ethnic*****	34.0	28.7	66.3
Average Check			
Under $4.00	36.0¢	28.5¢	65.0¢
$4.00 and Over	34.4	25.6	60.7
Ownership			
Sole Proprietorship	38.2¢	21.7¢	62.6¢
Partnership	**	**	**
Public Corporation	30.8	27.0	57.8
Private Corporation	34.9	27.1	62.3
Profit Versus Loss			
Net Profit	32.6¢	26.5¢	59.7¢
Net Loss	36.0	32.6	68.1

*All amounts are medians.
**Insufficient data.
***American includes American, chicken, barbeque, family style and variety.
****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizza, subs and deli.
*****Other ethnic includes German, Mexican, Oriental, Irish and International.

Exhibit C-6
Limited-Menu No Tableservice
Number of Employees*

	Number of Employees Per Restaurant		
	Full-Time	Part-Time (20-35 Hours)	Part-Part-Time (Under 20 Hours)
All Restaurants	5	7	6
Type of Establishment			
Food Only	5	6	5
Food and Beverage	7	10	10
Profit Versus Loss			
Net Profit	5	7	7
Net Loss	5	4	4
Restaurant Location			
Hotel	**	**	**
Shopping Center or Mall	3	5	4
Office Building	**	**	**
Transportation Center	**	**	**
Club	**	**	**
Sole Occupant	6	8	6
Other	**	**	**
Menu Theme			
Steak/Seafood	**	**	**
American***	4	6	5
Continental	**	**	**
Italian	**	**	**
Sandwiches/Hamburgers****	5	7	8
Regional	**	**	**
Other Ethnic*****	5	8	**
Average Check			
Under $4.00	5	8	6
$4.00 and Over	5	6	6
Sales Volume			
Under $200,000	2	2	**
$200,000 to $399,999	3	4	2
$400,000 to $599,999	5	8	6
$600,000 and Over	9	11	10
Affiliation			
Single Unit — Independent	4	6	5
Multi-Unit — Company Operated	5	4	4
Multi-Unit — Franchise Operated	8	10	10

*All amounts are medians.
**Insufficient data.
***American includes American, chicken, barbeque, family style and variety.
****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizza, subs and deli.
*****Other ethnic includes German, Mexican, Oriental, Irish and International.

Exhibit C-7
Limited-Menu No Tableservice
Annual Employee Turnover*

	All Employees	Salaried Employees	Hourly Employees
All Restaurants	140%	**	155%
Type of Establishment			
Food Only	181%	**	214%
Food and Beverage	112	**	104
Profit Versus Loss			
Net Profit	137%	**	145%
Net Loss	200	**	300
Restaurant Location			
Hotel	**	**	**
Shopping Center or Mall	227%	**	288%
Office Building	**	**	**
Transportation Center	**	**	**
Club	**	**	**
Sole Occupant	140	**	152
Other	**	**	**
Menu Theme			
Steak/Seafood	**	**	**
American***	100%	**	100%
Continental	**	**	**
Italian	**	**	**
Sandwiches/Hamburgers****	150	**	177
Regional	**	**	**
Other Ethnic*****	162	**	175
Average Check			
Under $4.00	164%	**	203%
$4.00 and Over	138	**	152
Sales Volume			
Under $200,000	100%	**	100%
$200,000 to $399,999	225	**	300
$400,000 to $599,999	140	**	175
$600,000 and Over	120	**	125
Affiliation			
Single Unit — Independent	120%	**	131%
Multi-Unit — Company Operated	229	**	329
Multi-Unit — Franchise Operated	137	**	145

*All amounts are medians. Derived from the number of W-2s and the number of employees.
**Insufficient data.
***American includes American, chicken, barbeque, family style and variety.
****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizza, subs and deli.
*****Other ethnic includes German, Mexican, Oriental, Irish and International.

Exhibit C-8
Limited-Menu No Tableservice
Employee Information*

	Full-Time Equivalent Employees[1]			Amount Per Full-Time Equivalent Employee	
	Total	Per 100 Restaurant Seats	Per 100 Average Daily Covers	Total Sales	Total Payroll and Benefits
All Restaurants	11.7	16.7	4.2	$33,184	$ 9,149
Type of Establishment					
Food Only	10.4	18.3	3.8	$34,143	$ 9,280
Food and Beverage	15.9	13.3	5.6	25,490	8,469
Profit Versus Loss					
Net Profit	12.4	18.2	4.0	$34,483	$ 8,929
Net Loss	9.0	12.8	4.3	27,167	9,350
Restaurant Location					
Hotel	**	**	**	**	**
Shopping Center or Mall	6.9	10.2	3.7	$40,275	$11,030
Office Building	**	**	**	**	**
Transportation Center	**	**	**	**	**
Club	**	**	**	**	**
Sole Occupant	13.9	20.0	4.3	31,291	8,797
Other	**	**	**	**	**
Menu Theme					
Steak/Seafood	**	**	**	**	**
American***	12.5	13.7	4.8	$38,386	$10,595
Continental	**	**	**	**	**
Italian	**	**	**	**	**
Sandwiches/Hamburgers****	12.4	16.7	4.3	31,262	8,274
Regional	**	**	**	**	**
Other Ethnic*****	11.5	**	3.5	40,095	11,771
Average Check					
Under $4.00	12.4	20.0	3.3	$30,436	$ 9,134
$4.00 and Over	10.8	13.6	5.0	40,095	9,259
Sales Volume					
Under $200,000	4.4	6.9	5.0	$26,424	$ 5,447
$200,000 to $399,999	7.1	13.6	3.8	41,130	11,037
$400,000 to $599,999	13.8	17.2	4.3	38,143	10,595
$600,000 and Over	19.6	21.3	3.8	39,804	10,696
Affiliation					
Single Unit — Independent	11.6	14.5	4.8	$31,121	$ 8,042
Multi-Unit — Company Operated	9.2	11.5	3.5	35,542	11,771
Multi-Unit — Franchise Operated	19.6	25.8	4.3	37,771	9,336

[1] Based on 35 hours per week. Factors used to compute full-time equivalent employees are as follows: full-time (35 hours or more) equals 1.0; part-time (20 to 34 hours) equals 0.7; part-time (less than 20 hours) equals 0.35.
*All amounts are medians.
**Insufficient data.
***American includes American, chicken, barbeque, family style and variety.
****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizzas, subs and deli.
*****Other ethnic includes German, Mexican, Oriental, Irish and International.

Exhibit C-9
Limited-Menu No Tableservice Cost of Benefits as a Percentage of Payroll*

All Restaurants	12.9%
Type of Establishment	
Food Only	13.4%
Food and Beverage	**
Profit Versus Loss	
Net Profit	13.1%
Net Loss	**
Restaurant Location	
Hotel	22.2%
Shopping Center or Mall	**
Office Building	12.3
Transportation Center	**
Club	14.9
Sole Occupant	**
Other	**
Menu Theme	
Steak/Seafood	22.7%
American***	**
Continental	22.2
Italian	**
Sandwiches/Hamburgers****	13.2
Regional	**
Other Ethnic*****	18.1
Average Check	
Under $4.00	**
$4.00 and Over	**
Sales Volume	
Under $200,000	**
$200,000 to $399,999	**
$400,000 to $599,999	11.8%
$600,000 and Over	13.5
Affiliation	
Single Unit — Independent	**
Multi-Unit — Company Operated	15.3%
Multi-Unit — Franchise Operated	14.8

*For respondents providing total annual cost of benefits for employees and total annual payroll for employees.
**Insufficient data.
***American includes American, chicken, barbeque, family style and variety.
****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizza, subs and deli.
*****Other ethnic includes German, Mexican, Oriental, Irish and International.

Exhibit C-10

Limited-Menu No Tableservice

Statement of Income and Expenses — All Restaurants

	All Restaurants					
	Amount Per Seat			Ratio to Total Sales*		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales						
Food	$3,407	$6,305	$10,003	100.0%	100.0%	100.0%
Beverage	196	347	599	3.3	6.5	16.9
Total Sales	3,407	6,305	10,003	100.0	100.0	100.0
Cost of Sales						
Food	1,210	2,287	3,703	30.4	33.0	37.2
Beverage	56	86	142	20.3	27.8	36.1
Total Cost of Sales	1,218	2,293	3,842	30.4	32.8	37.2
Gross Profit	2,094	4,033	6,392	62.6	67.2	69.6
Other Income	4	16	74	0.1	0.4	1.6
Total Income	2,126	4,033	6,392	63.2	67.3	69.8
Controllable Expenses						
Payroll	913	1,526	2,334	20.7	24.0	28.6
Employee Benefits	48	117	274	1.8	3.4	4.1
Direct Operating Expenses	84	214	633	2.7	5.2	6.2
Music and Entertainment	4	7	10	0.1	0.2	0.3
Advertising and Promotion	45	156	308	1.5	4.2	9.2
Utilities	137	232	349	2.6	3.5	4.5
Administrative and General	44	134	390	0.6	1.0	4.1
Repairs and Maintenance	50	94	158	1.0	1.5	2.2
Total Controllable Expenses	1,603	2,599	4,033	37.7	45.0	51.8
Income Before Occupancy Costs	480	1,219	2,351	15.1	20.9	25.7
Occupancy Costs						
Rent	207	342	656	1.8	3.7	7.1
Property Taxes	16	35	54	0.3	0.5	0.8
Other Taxes	6	38	158	0.3	0.9	1.3
Property Insurance	21	32	52	0.5	1.0	1.6
Total Occupancy Costs	207	385	765	3.4	5.7	9.1
Income Before Interest and Depreciation	195	841	1,596	7.6	13.9	19.6
Interest	31	62	149	0.5	1.0	1.9
Depreciation	96	175	290	2.1	3.0	4.4
Restaurant Profit	$ 104	$ 606	$ 1,378	3.3%	10.0%	16.9%
Other Deductions	**	**	**	1.9	2.4	5.5
Income Before Income Taxes	$ 39	$ 441	$ 1,091	2.8%	8.8%	15.2%
Other Data[1]						
Corporate Overhead	**	$ 474	**	**	5.2%	**

[1] For respondents specifying.
*All ratios are based as a percentage of total sales except food and beverage costs, which are based on their respective sales.
**Insufficient data.

Exhibit C-11

Limited-Menu No Tableservice

Statement of Income and Expenses — Amount Per Square Foot*

	All Restaurants			Type of Establishment		Menu Theme		
	Lower Quartile	Median	Upper Quartile	Food Only	Food and Beverage	American ***	Sandwiches/ Hamburgers ****	All Ethnic *****
Sales								
Food	$136.68	$184.46	$341.04	$195.10	$161.85	$182.00	$199.83	$176.65
Beverage	5.99	12.01	24.72	**	12.01	**	7.56	**
Total Sales	$137.24	$186.25	$354.48	$195.10	$161.85	$182.00	$204.96	$188.66
Gross Profit	$ 79.08	$119.69	$223.75	$127.71	$106.35	$116.93	$139.06	$110.90
Occupancy Costs								
Rent	$ 7.81	$ 11.66	$ 17.98	$ 13.12	$ 8.52	$ 10.80	$ 13.50	$ 10.96
Property Taxes	0.54	1.20	1.95	1.11	1.21	1.25	1.33	0.67
Other Taxes	0.20	1.35	3.74	1.35	0.82	**	2.19	**
Property Insurance	0.70	1.09	1.87	1.04	1.29	1.29	0.87	0.94
Total Occupancy Costs	$ 7.45	$ 13.67	$ 21.54	$ 14.14	$ 10.42	$ 10.37	$ 14.44	$ 14.30
Utility Costs(1)								
Electricity	$ 3.11	$ 5.63	$ 7.47	$ 6.20	$ 3.00	$ 6.20	$ 5.44	**
Gas	0.83	1.65	2.52	1.65	1.43	1.13	1.70	**
Water	0.26	0.39	0.73	0.39	**	0.32	0.46	**
Waste Removal	0.29	0.51	0.99	0.45	0.60	0.53	0.77	**
Other	0.27	0.58	1.08	0.60	**	**	**	**
Total Utility Costs	$ 4.66	$ 7.67	$ 10.10	$ 8.17	$ 5.64	$ 8.52	$ 7.50	$ 7.66

N/A — Not applicable.
(1) For respondents specifying detail.
*All amounts are medians unless otherwise stated.
**Insufficient data.
***American includes American, chicken, barbeque, family style and variety.
****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizza, subs and deli.
*****All ethnic includes Italian, German, Mexican, Oriental, Irish and International.

Exhibit C-11a

Limited-Menu No Tableservice

Utility Costs — Amount Per Seat*

	All Restaurants			Type of Establishment		Menu Theme		
	Lower Quartile	Median	Upper Quartile	Food Only	Food and Beverage	American ***	Sandwiches/ Hamburgers ****	All Ethnic *****
Utility Costs(1)								
Electricity	$104.22	$166.80	$314.29	$184.21	$ 83.85	$255.97	$165.55	**
Gas	29.36	45.21	91.28	57.53	35.73	**	40.80	**
Water	9.00	16.73	25.00	18.65	**	**	15.38	**
Waste Removal	9.35	15.84	35.49	15.84	15.84	19.80	20.61	**
Other	11.05	14.21	32.89	16.80	**	**	**	**
Total Utility Costs	$137.10	$239.17	$355.56	$261.22	$158.87	$263.02	$212.50	$267.86

N/A — Not applicable.
(1) For respondents specifying detail.
*All amounts are medians unless otherwise stated.
**Insufficient data.
***American includes American, chicken, barbeque, family style and variety.
****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizza, subs and deli.
*****All ethnic includes Italian, German, Mexican, Oriental, Irish and International.

Average Check		Restaurant Location			Sales Volume ($000)			
Under $4.00	$4.00 and Over	Shopping Center or Mall	Sole Occupant	Other	Under $200	$200 to $399	$400 to $599	$600 and Over
$184.00	$195.10	$220.52	$223.74	**	$ 83.26	$161.85	**	$261.38
**	12.01	**	9.19	**	**	**	**	16.49
$184.00	$195.10	$220.52	$223.74	**	$ 85.92	$161.85	**	$261.38
$117.76	$123.43	$146.10	$139.06	**	$ 46.92	$106.35	**	$181.35
$ 11.52	$ 14.62	$ 15.75	$ 10.27	**	$ 7.90	$ 11.61	**	$ 15.36
1.11	1.21	1.20	1.19	**	0.51	0.95	**	1.40
2.19	0.91	**	0.97	**	**	1.41	**	0.97
1.19	0.84	1.32	0.94	**	0.82	1.14	**	1.09
$ 12.93	$ 15.59	$ 18.05	$ 10.44	**	$ 7.90	$ 14.12	**	$ 17.98
$ 5.28	$ 6.20	$ 5.71	$ 5.28	**	$ 3.95	$ 5.71	**	$ 6.13
1.09	1.72	2.10	1.43	**	**	1.30	**	1.71
0.32	0.40	0.70	0.39	**	**	0.69	**	0.40
0.40	0.60	0.53	0.53	**	0.12	0.45	**	0.65
0.60	**	**	0.38	**	**	**	**	0.58
$ 7.66	$ 7.70	$ 8.17	$ 7.67	**	**	$ 7.50	**	$ 9.21

Average Check		Restaurant Location			Sales Volume ($000)			
Under $4.00	$4.00 and Over	Shopping Center or Mall	Sole Occupant	Other	Under $200	$200 to $399	$400 to $599	$600 and Over
$157.88	$171.93	$107.94	$174.90	**	**	$217.78	**	$166.80
40.33	52.18	63.09	44.15	**	**	57.53	**	45.21
22.22	16.73	9.60	17.43	**	**	22.22	**	16.73
15.60	19.73	13.88	19.80	**	**	14.81	**	24.50
**	**	**	12.75	**	**	**	**	19.34
$244.06	$256.77	$191.55	$261.59	**	$128.88	$226.84	**	$263.02

Exhibit C-12

Limited-Menu No Tableservice

Statement of Income and Expenses — Amount Per Seat

	Type of Establishment					
	Food Only			Food and Beverage		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales						
Food	$3,549	$6,741	$10,206	$2,181	$5,109	$6,474
Beverage	N/A	N/A	N/A	198	347	499
Total Sales	3,549	6,741	10,206	2,572	5,456	6,547
Cost of Sales						
Food	1,236	2,409	3,947	877	1,656	2,379
Beverage	N/A	N/A	N/A	56	79	142
Total Cost of Sales	1,258	2,410	4,016	1,048	1,767	2,652
Gross Profit	2,149	4,282	6,620	1,650	3,323	4,682
Other Income	**	**	**	**	**	**
Total Income	2,155	4,335	6,620	1,694	3,377	4,682
Controllable Expenses						
Payroll	1,018	1,595	2,428	733	1,304	1,761
Employee Benefits	62	125	271	23	59	394
Direct Operating Expenses	81	190	662	121	273	413
Music and Entertainment	5	7	9	**	**	**
Advertising and Promotion	45	176	367	36	100	200
Utilities	148	257	372	105	159	206
Administrative and General	37	130	491	49	211	283
Repairs and Maintenance	45	102	160	56	85	144
Total Controllable Expenses	1,616	2,824	4,321	1,330	2,294	2,755
Income Before Occupancy Costs	551	1,384	2,406	274	769	2,027
Occupancy Costs						
Rent	212	360	669	188	263	366
Property Taxes	18	36	56	16	32	49
Other Taxes	6	38	158	10	23	61
Property Insurance	21	30	52	23	33	59
Total Occupancy Costs	207	396	817	199	326	471
Income Before Interest and Depreciation	214	886	1,596	83	433	1,109
Interest	31	66	167	33	55	90
Depreciation	105	177	298	91	154	261
Restaurant Profit	$ 126	$ 631	$ 1,324	$ 59	$ 333	$1,409
Other Deductions	**	**	**	**	**	**
Income Before Income Taxes	$ 19	$ 466	$ 1,091	$ 59	$ 237	$1,112

N/A — Not applicable.
**Insufficient data.

Exhibit C-13

Limited-Menu No Tableservice

Statement of Income and Expenses — Ratio to Total Sales*

	Type of Establishment					
	Food Only			Food and Beverage		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales						
Food	100.0%	100.0%	100.0%	92.2%	96.2%	100.0%
Beverage	N/A	N/A	N/A	3.3	6.4	16.9
Total Sales	100.0	100.0	100.0	100.0	100.0	100.0
Cost of Sales						
Food	30.6	33.0	36.9	28.9	32.4	39.4
Beverage	N/A	N/A	N/A	22.0	27.8	33.6
Total Cost of Sales	30.6	33.0	37.0	28.7	32.0	39.5
Gross Profit	63.0	67.0	69.4	60.5	68.0	71.3
Other Income	**	**	**	**	**	**
Total Income	63.2	67.2	69.6	60.5	69.1	71.5
Controllable Expenses						
Payroll	20.8	23.6	27.9	19.6	27.0	32.2
Employee Benefits	2.1	3.4	4.0	0.7	3.4	5.4
Direct Operating Expenses	2.6	5.2	6.2	3.5	4.7	6.1
Music and Entertainment	0.1	0.2	0.3	**	**	**
Advertising and Promotion	2.3	5.0	9.4	0.5	1.6	4.4
Utilities	2.8	3.6	4.7	2.2	2.8	3.4
Administrative and General	0.6	1.0	3.9	0.6	3.1	8.6
Repairs and Maintenance	1.0	1.5	2.1	0.9	1.5	2.7
Total Controllable Expenses	38.3	45.0	51.2	37.1	45.0	57.3
Income Before Occupancy Costs	15.4	20.8	25.7	15.0	20.9	24.9
Occupancy Costs						
Rent	1.8	3.4	6.8	3.2	5.5	9.2
Property Taxes	0.3	0.5	0.8	0.3	0.6	1.3
Other Taxes	0.5	0.9	1.3	0.2	1.0	1.1
Property Insurance	0.5	1.1	1.7	0.4	0.8	1.1
Total Occupancy Costs	3.4	5.5	8.8	3.6	7.1	10.4
Income Before Interest and Depreciation	7.6	13.8	19.2	8.3	14.4	24.2
Interest	0.5	1.1	2.1	0.5	0.6	1.4
Depreciation	2.3	3.0	4.4	1.4	3.4	3.7
Restaurant Profit	3.3%	9.9%	16.4%	4.7%	11.1%	23.1%
Other Deductions	**	**	**	**	**	**
Income Before Income Taxes	3.0%	9.3%	15.2%	1.0%	5.6%	12.9%

N/A — Not applicable.
*All ratios are based as a percentage of total sales except food and beverage costs, which are based on their respective sales.
**Insufficient data.

Exhibit C-14

Limited-Menu No Tableservice

Statement of Income and Expenses — Amount Per Seat

	Affiliation								
	Single Unit Independent			Multi-Unit Company Owned			Multi-Unit Franchise Operated		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales									
Food	$3,316	$6,469	$9,479	$2,876	$5,036	$7,816	$6,185	$8,644	$13,472
Beverage	**	**	**	**	**	**	**	**	**
Total Sales	3,323	6,469	9,479	2,876	5,036	7,816	6,186	8,644	13,472
Cost of Sales									
Food	1,138	2,379	3,703	1,104	1,762	2,906	2,140	2,655	4,651
Beverage	**	**	**	**	**	**	**	**	**
Total Cost of Sales	1,208	2,409	3,703	1,104	1,762	3,051	2,140	2,655	4,651
Gross Profit	1,965	3,996	6,087	1,782	2,934	4,910	3,992	5,856	8,947
Other Income	**	**	**	**	**	**	**	**	**
Total Income	1,965	3,996	6,087	1,782	2,935	5,461	4,004	5,856	9,152
Controllable Expenses									
Payroll	725	1,472	2,195	893	1,312	2,276	1,442	2,087	2,825
Employee Benefits	46	103	189	38	108	394	51	142	299
Direct Operating Expenses	88	177	413	77	167	527	225	377	653
Music and Entertainment	**	**	**	5	8	9	**	**	**
Advertising and Promotion	31	105	278	44	137	234	90	350	921
Utilities	135	198	278	135	213	310	159	283	397
Administrative and General	59	220	538	23	73	276	97	211	522
Repairs and Maintenance	50	108	157	39	85	158	71	89	154
Total Controllable Expenses	1,330	2,487	3,597	1,534	2,031	3,599	2,263	3,503	5,442
Income Before Occupancy Costs	432	1,304	2,335	303	865	1,620	1,218	1,940	3,232
Occupancy Costs									
Rent	212	341	558	189	273	428	366	566	1,085
Property Taxes	15	35	50	18	25	88	45	46	77
Other Taxes	7	123	189	**	**	**	10	58	61
Property Insurance	26	40	82	21	24	50	21	30	38
Total Occupancy Costs	172	341	727	237	308	489	327	576	1,161
Income Before Interest and Depreciation	291	886	1,499	139	557	1,073	707	1,225	2,146
Interest	31	50	154	46	96	255	19	66	90
Depreciation	92	134	205	163	202	342	85	201	342
Restaurant Profit	$ 138	$ 716	$1,409	$ (18)	$ 244	$ 666	$ 518	$1,006	$ 1,723
Other Deductions	**	**	**	**	**	**	**	**	**
Income Before Income Taxes	$ 16	$ 455	$1,055	$ 12	$ 241	$ 701	$ 282	$ 985	$ 1,266
Other Data[1]									
Corporate Overhead	**	**	**	**	**	**	**	**	**

[1] For respondents specifying.
**Insufficient data.

Exhibit C-15

Limited-Menu No Tableservice

Statement of Income and Expenses — Ratio to Total Sales*

	Affiliation								
	Single Unit Independent			Multi-Unit Company Owned			Multi-Unit Franchise Operated		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales									
Food	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Beverage	5.8	11.0	20.0	**	**	**	**	**	**
Total Sales	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Cost of Sales									
Food	33.0	37.0	43.9	33.9	35.2	36.4	30.0	30.9	32.4
Beverage	18.3	27.8	39.3	**	**	**	**	**	**
Total Cost of Sales	32.8	36.9	43.9	33.9	35.2	37.2	30.0	30.9	32.3
Gross Profit	56.1	63.1	67.6	62.8	64.8	66.1	67.7	69.1	70.0
Other Income	0.2	0.6	3.2	0.2	0.6	1.8	**	**	**
Total Income	57.8	63.7	67.8	63.9	65.1	69.2	67.7	69.1	70.0
Controllable Expenses									
Payroll	17.2	23.0	27.4	24.7	29.1	31.5	20.8	22.8	25.7
Employee Benefits	1.1	1.9	3.1	2.2	3.7	5.9	3.2	3.7	4.1
Direct Operating Expenses	2.0	4.6	8.1	1.8	3.9	9.0	4.9	5.3	5.7
Music and Entertainment	**	**	**	0.2	0.2	0.3	**	**	**
Advertising and Promotion	0.8	2.2	4.0	0.9	2.8	4.8	8.3	9.4	10.0
Utilities	2.2	3.1	4.5	2.6	3.7	5.0	3.1	3.6	4.3
Administrative and General	1.3	3.3	6.6	0.6	1.8	5.0	0.5	0.7	1.1
Repairs and Maintenance	0.9	1.7	2.2	0.8	1.5	2.2	1.1	1.5	2.2
Total Controllable Expenses	33.7	39.4	50.8	39.4	45.0	53.3	43.9	47.5	51.6
Income Before Occupancy Costs	12.5	21.3	26.6	15.0	19.8	24.5	16.3	21.1	25.2
Occupancy Costs									
Rent	3.3	5.2	8.6	3.0	5.8	9.6	0.2	2.6	5.2
Property Taxes	0.2	0.5	0.8	0.3	0.6	1.3	0.5	0.6	0.8
Other Taxes	0.2	1.0	3.4	**	**	**	0.8	1.0	1.2
Property Insurance	0.4	0.8	1.3	0.4	0.5	0.8	1.1	1.6	1.8
Total Occupancy Costs	3.8	6.3	10.4	3.4	6.6	9.3	3.2	4.8	7.1
Income Before Interest and Depreciation	6.7	13.7	23.7	5.9	12.3	17.1	10.8	15.0	20.4
Interest	0.4	1.1	1.7	0.6	1.1	2.1	0.5	1.0	1.4
Depreciation	1.5	2.4	3.5	2.4	4.7	5.7	2.5	3.1	3.9
Restaurant Profit	3.4%	10.1%	17.7%	1.1%	6.4%	13.9%	6.7%	11.4%	17.3%
Other Deductions	1.9	2.4	5.5	**	**	**	**	**	**
Income Before Income Taxes	0.4%	6.0%	13.5%	0.9%	6.4%	10.8%	6.9%	11.6%	16.8%
Other Data[1]									
Corporate Overhead	**	**	**	**	**	**	**	**	**

[1] For respondents specifying.
*All ratios are based as a percentage of total sales except food and beverage costs, which are based on their respective sales.
**Insufficient data.

Exhibit C-16
Limited-Menu No Tableservice
Statement of Income and Expenses — Amount Per Seat

	Sales Volume ($000)					
	Under $200			$200 to $399		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales						
Food	$1,306	$1,620	$3,316	$3,549	$6,050	$8,644
Beverage	**	**	**	**	**	**
Total Sales	1,572	2,300	3,316	3,549	6,050	8,644
Cost of Sales						
Food	452	874	1,222	1,236	2,226	3,606
Beverage	**	**	**	**	**	**
Total Cost of Sales	524	980	1,258	1,236	2,410	4,000
Gross Profit	934	1,300	2,033	2,105	3,508	5,961
Other Income	**	**	**	**	**	**
Total Income	934	1,336	2,033	2,126	3,508	5,961
Controllable Expenses						
Payroll	298	447	838	991	1,383	2,202
Employee Benefits	4	48	96	23	103	123
Direct Operating Expenses	56	77	211	75	96	633
Music and Entertainment	**	**	**	7	8	9
Advertising and Promotion	3	29	50	67	170	300
Utilities	57	129	184	135	227	353
Administrative and General	54	71	154	21	59	210
Repairs and Maintenance	20	45	88	38	85	149
Total Controllable Expenses	636	1,029	1,752	1,534	2,318	3,680
Income Before Occupancy Costs	135	303	802	503	904	1,596
Occupancy Costs						
Rent	19	296	360	219	309	588
Property Taxes	2	11	54	16	29	45
Other Taxes	**	**	**	2	97	481
Property Insurance	20	26	45	21	26	68
Total Occupancy Costs	28	147	406	297	378	767
Income Before Interest and Depreciation	(146)	188	410	83	557	1,086
Interest	19	45	154	23	37	100
Depreciation	90	132	137	102	177	234
Restaurant Profit	$ (637)	$ 104	$ 267	$ (18)	$ 320	$1,033
Other Deductions	**	**	**	**	**	**
Income Before Income Taxes	$ (637)	$ 12	$ 110	$ 19	$ 320	$1,055
Other Data[1]						
Corporate Overhead	**	**	**	**	**	**

[1] For respondents specifying
**Insufficient data

Sales Volume ($000)					
$400 to $599			$600 and Over		
Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
$4,283	$6,305	$9,479	$5,988	$9,722	$13,769
**	**	**	**	**	**
4,283	6,305	9,479	6,185	9,722	15,504
1,264	2,588	3,392	1,790	2,710	4,651
**	**	**	**	**	**
1,264	2,588	3,392	1,790	2,710	4,662
3,150	4,282	6,129	4,033	6,007	8,796
**	**	**	**	**	**
3,163	4,282	6,143	4,033	6,007	8,796
1,056	1,472	2,298	1,492	1,974	2,879
51	100	284	112	153	292
156	231	277	135	428	738
**	**	**	**	**	**
29	91	274	137	234	578
164	239	384	148	263	349
44	220	517	100	311	529
61	92	147	66	144	219
1,929	2,621	3,737	2,465	3,552	5,176
756	1,395	2,351	1,218	2,098	3,234
172	246	500	237	528	1,010
15	44	57	22	45	71
**	**	**	10	38	51
23	29	45	25	36	57
172	323	511	266	610	1,105
433	1,078	1,737	807	1,258	2,372
**	**	**	55	87	168
127	154	261	85	252	349
$ 272	$ 929	$1,604	$ 518	$ 880	$2,027
**	**	**	**	**	**
$ 272	$ 565	$ 924	$ 157	$ 775	$1,318
**	**	**	**	$ 448	**

Exhibit C-17

Limited-Menu No Tableservice

Statement of Income and Expenses — Ratio to Total Sales*

	Sales Volume ($000)					
	Under $200			$200 to $399		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales						
Food	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Beverage	**	**	**	**	**	**
Total Sales	100.0	100.0	100.0	100.0	100.0	100.0
Cost of Sales						
Food	34.9	37.4	49.1	34.4	35.8	38.0
Beverage	**	**	**	**	**	**
Total Cost of Sales	34.9	38.0	46.4	34.4	35.8	38.2
Gross Profit	50.9	62.0	63.6	61.8	64.2	65.2
Other Income	**	**	**	**	**	**
Total Income	54.1	62.6	65.6	61.8	64.3	65.6
Controllable Expenses						
Payroll	13.6	22.8	33.8	21.1	25.7	30.0
Employee Benefits	2.2	3.5	5.3	0.8	1.3	3.1
Direct Operating Expenses	3.2	5.7	17.6	1.5	2.6	7.1
Music and Entertainment	**	**	**	0.2	0.2	0.3
Advertising and Promotion	0.5	1.2	[illegible]	1.2	3.0	5.6
Utilities	3.1	5.0	7.6	3.1	3.8	5.0
Administrative and General	1.0	3.1	11.2	0.6	1.1	4.4
Repairs and Maintenance	1.5	2.1	3.1	0.9	1.4	2.0
Total Controllable Expenses	32.1	43.5	54.3	35.4	44.5	50.7
Income Before Occupancy Costs	6.0	18.7	26.4	10.6	19.3	25.7
Occupancy Costs						
Rent	1.8	8.9	16.7	3.9	5.9	8.6
Property Taxes	0.1	1.4	2.9	0.3	0.5	0.8
Other Taxes	**	**	**	0.1	0.9	2.8
Property Insurance	0.7	1.2	2.0	0.5	0.6	1.0
Total Occupancy Costs	4.3	8.8	17.0	4.8	6.9	10.4
Income Before Interest and Depreciation	(4.4)	13.7	19.2	5.0	11.0	15.1
Interest	1.5	1.7	4.8	0.3	0.8	1.0
Depreciation	3.5	6.7	7.5	1.4	2.7	5.2
Restaurant Profit	(13.0)%	7.2%	17.5%	(0.2)%	6.4%	10.6%
Other Deductions	**	**	**	**	**	**
Income Before Income Taxes	(19.4)%	0.9%	13.9%	0.8%	6.4%	12.4%
Other Data[1]						
Corporate Overhead	**	**	**	**	**	**

[1] For respondents specifying.
*All ratios are based as a percentage of total sales except food and beverage costs, which are based on their respective sales.
**Insufficient data.

Sales Volume ($000)					
$400 to $599			$600 and Over		
Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
**	**	**	**	**	**
100.0	100.0	100.0	100.0	100.0	100.0
32.0	34.5	38.0	29.9	30.9	32.7
**	**	**	20.3	22.7	33.0
32.0	33.9	38.0	29.7	30.8	32.4
62.0	66.1	68.9	67.4	69.1	70.1
**	**	**	**	**	**
63.0	66.1	68.9	67.4	69.2	70.7
22.2	26.0	27.9	20.7	22.8	25.9
1.7	2.9	4.6	2.7	3.5	4.0
2.0	5.2	6.2	4.8	5.3	5.8
**	**	**	0.1	0.2	0.5
1.4	3.9	10.0	4.0	9.0	9.6
2.6	4.0	5.5	2.6	3.3	3.7
0.7	1.8	5.4	0.5	0.8	2.8
1.0	1.6	2.1	1.0	1.5	2.2
37.6	44.2	55.6	41.3	45.6	50.6
13.0	16.9	23.2	18.2	23.0	26.1
0.3	3.2	5.7	0.4	3.0	6.1
0.3	0.5	0.9	0.3	0.6	0.8
0.3	1.0	1.1	0.6	0.9	1.2
0.4	0.9	2.0	0.6	1.3	1.7
4.0	4.7	7.0	3.0	4.8	7.7
6.9	11.4	18.1	12.1	15.7	22.7
0.2	0.5	1.4	0.5	1.2	2.0
1.8	3.4	3.7	2.4	2.9	3.7
2.8%	9.8%	16.0%	7.7%	12.9%	18.9%
**	**	**	**	**	**
2.9%	7.1%	9.9%	6.9%	11.3%	16.0%
**	**	**	**	5.2%	**

Exhibit C-18

Limited-Menu No Tableservice

Statement of Income and Expenses — Amount Per Seat

	Menu Theme								
	American***			Sandwiches/Hamburgers****			All Ethnic*****		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales									
Food	$2,876	$6,185	$8,865	$3,307	$6,050	$10,003	$2,181	$8,116	$10,345
Beverage	**	**	**	**	**	**	**	**	**
Total Sales	2,876	6,185	8,865	3,316	6,186	10,003	2,781	8,613	11,711
Cost of Sales									
Food	1,094	2,306	4,468	1,165	2,100	3,610	816	2,567	4,315
Beverage	**	**	**	45	56	112	**	**	**
Total Cost of Sales	1,094	2,306	4,468	1,208	2,140	3,703	880	2,652	4,662
Gross Profit	1,787	3,879	5,017	1,851	4,209	7,100	1,965	5,961	7,049
Other Income	**	**	**	15	47	108	**	**	**
Total Income	1,788	3,919	5,017	1,887	4,215	7,100	1,965	5,961	7,049
Controllable Expenses									
Payroll	859	1,304	1,649	733	1,530	2,428	913	1,715	2,294
Employee Benefits	48	137	274	26	100	221	**	**	**
Direct Operating Expenses	71	230	551	114	304	734	214	326	489
Music and Entertainment	**	**	**	**	**	**	**	**	**
Advertising and Promotion	66	143	176	29	156	367	38	61	141
Utilities	135	184	329	129	210	349	188	268	500
Administrative and General	37	100	299	64	211	435	**	**	**
Repairs and Maintenance	39	61	133	59	112	175	54	119	203
Total Controllable Expenses	1,286	1,738	3,070	1,603	2,621	4,275	2,025	3,062	4,693
Income Before Occupancy Costs	418	1,104	2,072	431	1,347	2,406	551	1,563	2,869
Occupancy Costs									
Rent	189	275	400	248	366	810	188	342	659
Property Taxes	13	32	46	20	44	77	**	**	**
Other Taxes	5	10	27	6	56	138	**	**	**
Property Insurance	25	29	64	20	33	48	**	**	**
Total Occupancy Costs	130	311	476	256	450	820	199	511	817
Income Before Interest and Depreciation	184	736	1,596	139	852	1,297	410	1,109	2,192
Interest	**	**	**	19	45	113	**	**	**
Depreciation	55	127	164	91	172	424	134	205	285
Restaurant Profit	$ 12	$ 609	$1,499	$ 86	$ 568	$ 1,200	$ 138	$ 768	$ 1,987
Other Deductions	**	**	**	**	**	**	**	**	**
Income Before Income Taxes	$ 6	$ 54	$ 609	$ 39	$ 455	$ 1,020	$ 197	$ 696	$ 1,508

**Insufficient data.
***American includes American, chicken, barbeque, family style and variety.
****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizza, subs and deli.
*****All ethnic includes Italian, German, Mexican, Oriental, Irish and International.

Exhibit C-19

Limited-Menu No Tableservice

Statement of Income and Expenses — Ratio to Total Sales*

	Menu Theme								
	American***			Sandwiches/Hamburgers****			All Ethnic*****		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales									
Food	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	93.5%	100.0%	100.0%
Beverage	**	**	**	**	**	**	**	**	**
Total Sales	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Cost of Sales									
Food	32.9	37.3	45.0	30.0	31.4	36.0	32.8	34.4	39.4
Beverage	**	**	**	22.7	23.3	33.6	**	**	**
Total Cost of Sales	32.9	37.3	45.0	30.0	31.1	35.8	30.8	34.0	39.5
Gross Profit	50.9	62.7	67.1	64.2	68.6	70.0	60.5	66.0	69.2
Other Income	**	**	**	0.2	0.8	2.5	**	**	**
Total Income	55.0	64.2	67.5	64.8	68.9	70.1	60.5	66.0	69.2
Controllable Expenses									
Payroll	17.2	22.6	28.6	20.8	23.5	27.2	20.7	23.0	28.0
Employee Benefits	1.0	2.5	3.4	2.0	3.5	4.1	1.7	4.4	6.3
Direct Operating Expenses	1.8	3.6	6.5	4.9	5.5	7.2	3.6	4.2	4.8
Music and Entertainment	**	**	**	**	**	**	**	**	**
Advertising and Promotion	1.2	2.8	4.2	2.7	8.3	9.6	0.5	1.7	3.6
Utilities	2.9	4.0	4.6	2.7	3.5	4.3	2.4	3.1	3.7
Administrative and General	0.6	1.8	5.0	0.6	0.9	4.1	0.5	1.1	2.7
Repairs and Maintenance	0.8	1.2	1.8	1.1	1.7	2.3	1.2	1.7	2.3
Total Controllable Expenses	27.9	37.5	45.1	41.9	47.2	53.5	34.7	39.6	52.5
Income Before Occupancy Costs	12.8	22.5	30.0	15.0	20.6	25.2	15.4	21.5	28.8
Occupancy Costs									
Rent	1.5	5.9	7.8	1.8	3.2	6.7	2.5	4.1	7.6
Property Taxes	0.3	0.5	1.3	0.3	0.6	0.8	0.2	0.8	1.0
Other Taxes	0.2	0.2	0.3	0.8	1.0	1.2	**	**	**
Property Insurance	0.6	0.9	1.3	0.5	1.3	1.7	0.4	0.4	0.8
Total Occupancy Costs	1.5	7.3	9.6	3.4	5.0	8.7	3.6	6.5	9.5
Income Before Interest and Depreciation	6.9	14.3	23.7	9.0	14.1	19.3	3.3	14.3	21.6
Interest	1.1	1.5	3.5	0.3	0.8	1.7	0.6	0.8	2.1
Depreciation	1.1	1.8	5.6	2.4	3.1	3.9	2.4	3.4	3.6
Restaurant Profit	1.1%	9.9%	23.5%	3.6%	10.8%	16.8%	3.2%	8.8%	16.0%
Other Deductions	**	**	**	**	**	**	**	**	**
Income Before Income Taxes	0.4%	4.8%	14.5%	2.8%	9.3%	15.7%	3.3%	7.5%	12.9%

*All ratios are based as a percentage of total sales except food and beverage costs, which are based on their respective sales.
**Insufficient data.
***American includes American, chicken, barbecue, family style and variety.
****Sandwiches/hamburgers includes specialty sandwiches, salad bar, hamburgers, pizza, subs and deli.
*****All ethnic includes Italian, German, Mexican, Oriental, Irish and International.

Exhibit C-20

Limited-Menu No Tableservice

Statement of Income and Expenses — Amount Per Seat

	Metropolitan Area (Population)								
	Under 500,000			500,000 to 1,999,999			2,000,000 and Over		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales									
Food	$3,712	$6,493	$9,645	$3,630	$5,823	$11,100	$5,680	$7,816	$13,333
Beverage	**	**	**	**	**	**	**	**	**
Total Sales	3,712	6,493	9,645	3,630	5,823	11,516	6,160	7,816	13,333
Cost of Sales									
Food	1,821	2,410	3,606	1,236	1,932	4,000	1,656	2,473	4,712
Beverage	**	**	**	56	86	183	**	**	**
Total Cost of Sales	1,821	2,567	3,606	1,258	1,977	4,077	1,768	2,473	4,768
Gross Profit	2,149	3,676	6,077	2,189	3,597	7,048	3,996	5,017	7,370
Other Income	**	**	**	2	35	75	**	**	**
Total Income	2,155	3,676	6,077	2,190	3,597	7,048	3,996	5,249	7,385
Controllable Expenses									
Payroll	967	1,422	2,202	991	1,472	2,195	1,120	2,139	2,901
Employee Benefits	91	123	227	21	108	244	62	117	221
Direct Operating Expenses	88	114	248	84	214	665	75	190	880
Music and Entertainment	**	**	**	7	8	9	**	**	**
Advertising and Promotion	37	141	197	66	170	299	35	234	421
Utilities	148	222	271	137	210	307	137	287	430
Administrative and General	44	100	360	25	90	311	97	435	1,000
Repairs and Maintenance	50	81	138	39	85	158	108	144	193
Total Controllable Expenses	1,587	2,434	3,197	1,616	2,465	3,972	1,802	3,401	4,446
Income Before Occupancy Costs	802	1,130	2,789	503	1,183	2,521	292	2,060	2,406
Occupancy Costs									
Rent	63	243	360	237	341	767	528	764	1,298
Property Taxes	28	35	53	18	32	50	**	**	**
Other Taxes	**	11	**	22	58	140	**	**	**
Property Insurance	21	28	46	22	29	45	20	45	52
Total Occupancy Costs	130	311	476	265	385	767	598	641	1,333
Income Before Interest and Depreciation	397	967	2,192	195	672	2,008	114	1,073	1,489
Interest	34	87	105	37	66	113	**	**	**
Depreciation	35	125	235	128	199	284	111	175	445
Restaurant Profit	$ 267	$ 748	$1,499	$ 32	$ 508	$ 1,550	$ 233	$ 631	$ 1,409
Other Deductions	**	**	**	**	**	**	**	**	**
Income Before Income Taxes	$ 126	$ 550	$1,055	$ 39	$ 441	$ 1,222	$ (487)	$ 104	$ 920

** Insufficient data.

Exhibit C-21

Limited-Menu No Tableservice

Statement of Income and Expenses — Ratio to Total Sales*

	Metropolitan Area (Population)								
	Under 500,000			500,000 to 1,999,999			2,000,000 and Over		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales									
Food	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Beverage	**	**	**	**	**	**	**	**	**
Total Sales	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Cost of Sales									
Food	29.7	32.1	40.0	30.6	32.4	36.1	32.8	34.5	37.2
Beverage	**	**	**	18.3	22.9	31.1	**	**	**
Total Cost of Sales	29.7	31.5	39.8	30.6	32.3	37.3	32.8	34.5	37.2
Gross Profit	60.2	68.5	70.3	62.6	67.7	69.3	62.8	63.6	67.2
Other Income	0.2	0.4	0.6	0.5	1.2	3.1	**	**	**
Total Income	63.7	68.9	70.7	62.6	67.7	69.4	63.0	66.0	69.9
Controllable Expenses									
Payroll	19.3	21.2	24.3	21.1	24.1	28.6	22.2	24.4	29.1
Employee Benefits	2.4	3.2	3.7	1.8	3.6	4.2	1.1	1.9	4.4
Direct Operating Expenses	2.8	5.1	6.0	3.6	5.3	6.0	1.8	5.7	9.0
Music and Entertainment	**	**	**	0.2	0.2	0.3	**	**	**
Advertising and Promotion	1.6	4.2	9.4	2.2	5.7	9.5	1.6	4.0	4.0
Utilities	2.3	3.3	4.0	2.9	3.7	5.0	2.0	2.6	4.0
Administrative and General	0.6	0.9	1.8	0.5	0.7	3.2	4.0	5.2	7.8
Repairs and Maintenance	1.1	1.5	2.0	1.0	1.4	2.2	0.9	1.6	1.9
Total Controllable Expenses	34.2	41.9	46.3	39.6	45.8	51.7	39.6	44.2	50.8
Income Before Occupancy Costs	17.3	24.2	28.1	15.0	19.9	24.5	16.1	21.2	24.7
Occupancy Costs									
Rent	1.8	3.1	5.7	0.7	3.2	6.8	3.4	7.1	10.0
Property Taxes	0.3	0.6	1.1	0.4	0.6	0.9	0.3	0.5	0.8
Other Taxes	**	0.9	**	0.8	1.0	1.3	**	**	**
Property Insurance	0.5	1.1	1.5	0.5	1.3	2.0	0.1	0.7	0.8
Total Occupancy Costs	3.3	5.0	7.8	3.4	5.6	8.7	3.7	6.0	10.0
Income Before Interest and Depreciation	10.7	17.1	23.8	7.4	14.4	18.5	11.2	13.3	18.1
Interest	0.7	1.1	1.5	0.6	1.2	2.0	0.3	0.5	1.7
Depreciation	2.0	2.6	3.4	2.5	3.3	4.7	1.3	2.4	4.0
Restaurant Profit	4.8%	13.9%	20.7%	3.0%	10.1%	15.8%	5.3%	10.1%	16.0%
Other Deductions	**	**	**	**	**	**	**	**	**
Income Before Income Taxes	4.8%	10.8%	19.4%	2.7%	9.1%	14.8%	(6.2)%	1.3%	14.2%

*All ratios are based as a percentage of total sales except food and beverage costs, which are based on their respective sales.
**Insufficient data.

Exhibit C-22

Limited-Menu No Tableservice

Statement of Income and Expenses — Amount Per Seat

	Metropolitan/Non-Metropolitan Location					
	Inside MSA*			Outside MSA*		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales						
Food	$3,712	$6,333	$10,526	$2,181	$6,305	$9,479
Beverage	**	**	**	**	**	**
Total Sales	3,712	6,489	11,100	2,572	6,305	9,479
Cost of Sales						
Food	1,236	2,287	3,947	816	2,140	3,076
Beverage	56	97	142	**	**	**
Total Cost of Sales	1,258	2,293	4,016	816	2,140	3,076
Gross Profit	2,189	4,209	6,405	1,650	3,992	6,392
Other Income	7	21	85	**	**	**
Total Income	2,190	4,215	6,405	1,694	4,004	6,392
Controllable Expenses						
Payroll	991	1,530	2,298	778	1,377	2,493
Employee Benefits	48	117	261	51	136	310
Direct Operating Expenses	83	196	653	156	277	464
Music and Entertainment	5	7	9	**	**	**
Advertising and Promotion	45	156	300	50	153	742
Utilities	137	232	310	129	244	384
Administrative and General	44	130	435	56	134	281
Repairs and Maintenance	50	94	158	59	96	179
Total Controllable Expenses	1,616	2,571	3,972	1,474	2,824	4,321
Income Before Occupancy Costs	503	1,278	2,750	274	756	1,940
Occupancy Costs						
Rent	219	351	669	160	270	532
Property Taxes	20	35	56	15	35	54
Other Taxes	7	56	158	**	**	**
Property Insurance	21	29	48	21	45	64
Total Occupancy Costs	251	397	817	172	276	659
Income Before Interest and Depreciation	195	852	1,870	176	433	1,144
Interest	34	67	168	6	33	138
Depreciation	92	177	287	127	170	300
Restaurant Profit	$ 157	$ 606	$ 1,499	$ 19	$ 272	$ 933
Other Deductions	**	**	**	**	**	**
Income Before Income Taxes	$ 39	$ 455	$ 1,222	$ 86	$ 275	$ 775

*Metropolitan statistical area.
**Insufficient data.

Exhibit C-23

Limited-Menu No Tableservice

Statement of Income and Expenses — Ratio to Total Sales*

	Metropolitan/Non-Metropolitan Location					
	Inside MSA***			Outside MSA***		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales						
Food	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Beverage	**	**	**	**	**	**
Total Sales	100.0	100.0	100.0	100.0	100.0	100.0
Cost of Sales						
Food	30.5	32.9	37.2	28.6	34.0	36.1
Beverage	20.3	23.3	39.3	**	**	**
Total Cost of Sales	30.5	32.8	37.3	28.6	33.9	35.8
Gross Profit	62.6	67.2	69.5	63.9	66.1	71.3
Other Income	0.2	0.7	2.5	**	**	**
Total Income	62.7	67.6	69.6	64.2	66.1	71.5
Controllable Expenses						
Payroll	20.7	23.1	27.2	24.7	28.6	31.8
Employee Benefits	1.9	3.4	4.0	2.0	3.3	5.3
Direct Operating Expenses	2.7	5.3	6.2	2.9	4.0	6.1
Music and Entertainment	0.2	0.2	0.3	**	**	**
Advertising and Promotion	1.7	[illegible]	9.3	1.2	3.6	8.1
Utilities	2.6	3.5	4.5	2.9	3.6	4.5
Administrative and General	0.6	0.9	4.1	1.8	2.7	3.9
Repairs and Maintenance	1.0	1.5	2.1	1.4	1.9	2.7
Total Controllable Expenses	37.5	44.8	50.8	42.4	52.5	56.4
Income Before Occupancy Costs	15.7	21.3	25.7	11.3	16.7	21.5
Occupancy Costs						
Rent	1.8	3.3	6.9	3.0	6.3	8.6
Property Taxes	0.3	0.6	0.9	0.2	0.4	0.6
Other Taxes	0.6	1.0	1.3	**	**	**
Property Insurance	0.5	1.1	1.7	0.3	0.8	1.1
Total Occupancy Costs	3.5	5.5	8.9	3.1	7.1	10.4
Income Before Interest and Depreciation	8.3	14.4	20.2	2.8	9.6	12.1
Interest	0.5	1.0	1.9	0.2	1.1	1.7
Depreciation	2.1	3.0	4.2	2.4	3.7	5.5
Restaurant Profit	3.6%	10.7%	17.5%	(1.9)%	6.0%	8.8%
Other Deductions	**	**	**	**	**	**
Income Before Income Taxes	2.8%	9.9%	15.9%	2.9 %	6.0%	7.7%

*All ratios are based as a percentage of total sales except food and beverage costs, which are based on their respective sales.
**Insufficient data.
***Metropolitan statistical area.

SECTION D - CAFETERIAS

Exhibit D-1 presents the characteristics of the 64 respondents for cafeteria/full-menu restaurants. Over 53 percent of all the respondents serve food only, and 40.6 percent had sales volume under $750,000. The median average check was $7.00, and total sales per seat were $4,216. The median amount of income before income taxes was $189 per seat, or 4.9 percent of sales.

Highlights

- Median check was $7.00, and daily seat turnover was 2.0.
- Median total sales were $170 per square foot, or $4,216 per seat.
- Median restaurant profit was 7.7 percent in 1990.
- Median total cost of sales was $1,527 per seat, or 35.2 percent of total sales.
- The cafeteria category had a median of approximately 28 full-time equivalent employees.

Characteristics

- Over 53 percent of cafeteria respondents serve food only.
- Over 43 percent are the sole occupants of their restaurant's location.
- 40.6 percent of the establishments operate at a sales volume less than $750,000.

Exhibit D-1

Composition of Participating Cafeteria — Full-Menu Restaurants
Number of Respondents: 64

	Percentage of Respondents
Type of Establishment	
Food Only	53.1%
Food and Beverage	46.9
Sales Volume	
Under $750,000	40.6%
$750,000 and Over	59.4
Average Check(1)	
Under $6.00	40.6%
$6.00 and Over	59.4
Restaurant Location	
Hotel	1.6%
Shopping Center or Mall	26.6
Office Building	17.2
Club	4.7
Sole Occupant	43.8
Other	4.7
Not Specified	1.4
Metropolitan Area	
Inside	92.2%
Outside	4.7
Not Specified	3.1
Total Number of Seats	
Under 100	7.8%
100 to 149	10.9
150 to 199	10.9
200 to 399	51.6
400 and Over	17.2
Not Specified	1.6
Total Restaurant Square Footage	
Under 2,500	4.7%
2,500 to 4,999	28.1
5,000 to 7,499	40.6
7,500 and Over	21.9
Not Specified	4.7

(1) Per person, all meals.

Exhibit D-2

Cafeteria — Full-Menu
Average Check

	Total		
	Lower Quartile	Median	Upper Quartile
All Restaurants	$4.50	$7.00	$7.00
Type of Establishment			
Food Only	$3.15	$5.73	$7.00
Food and Beverage	5.25	7.00	7.50
Sales Volume			
Under $750,000	$3.00	$5.25	$7.00
$750,000 and Over	5.50	7.00	7.00
Restaurant Location			
Shopping Center or Mall	$5.48	$7.00	$7.00
Office Building	3.00	3.61	5.25
Sole Occupant	5.73	7.00	7.00
Other	**	**	**
Affiliation			
Single Unit — Independent	$3.15	$5.50	$7.43
Multi-Unit — Company Operated	2.50	5.25	5.25
Multi-Unit — Franchise Operated	**	7.00	**

**Insufficient data.

Exhibit D-3

Cafeteria — Full-Menu
Average Daily Seat Turnover

	Total		
	Lower Quartile	Median	Upper Quartile
All Restaurants	1.3	2.0	2.7
Type of Establishment			
Food Only	1.5	2.0	2.6
Food and Beverage	1.1	1.9	2.8
Sales Volume			
Under $750,000	0.7	1.4	2.5
$750,000 and Over	1.7	2.2	2.8
Average Check			
Under $6.00	1.5	2.3	4.3
$6.00 and Over	1.3	1.8	2.5
Restaurant Location			
Shopping Center or Mall	1.9	2.3	3.2
Office Building	0.7	1.7	1.9
Sole Occupant	1.3	2.0	2.6
Other	**	**	**
Affiliation			
Single Unit — Independent	0.4	1.5	2.7
Multi-Unit — Company Operated	1.8	2.5	4.3
Multi-Unit — Franchise Operated	1.4	1.9	2.4

Exhibit D-4
Cafeteria — Full-Menu
Cost Per Dollar of Sales*

	Total Cost of Sales	Total Payroll and Benefits	Prime Cost
All Restaurants	35.2¢	30.3¢	65.8¢
Type of Establishment			
Food Only	35.9¢	32.4¢	66.5¢
Food and Beverage	34.2	28.6	63.0
Sales Volume			
Under $750,000	36.3¢	33.2¢	68.3¢
$750,000 and Over	34.8	28.1	62.7
Average Check			
Under $6.00	34.3¢	33.3¢	66.2¢
$6.00 and Over	35.3	28.1	63.8
Restaurant Location			
Shopping Center or Mall	34.8¢	27.4¢	62.6¢
Office Building	33.5	33.2	66.2
Sole Occupant	35.4	30.3	66.9
Other	**	**	**

*All amounts are medians.
**Insufficient data.

Exhibit D-5
Cafeteria — Full-Menu
Number of Employees*

	Number of Employees Per Restaurant		
	Full-Time	Part-Time (20-35 Hours)	Part-Part-Time (Under 20 Hours)
All Restaurants	12	17	17
Type of Establishment			
Food Only	12	19	19
Food and Beverage	11	11	16
Sales Volume			
Under $750,000	8	4	8
$750,000 and Over	12	21	21
Average Check			
Under $6.00	14	3	**
$6.00 and Over	11	20	20
Restaurant Location			
Shopping Center or Mall	13	22	21
Office Building	10	**	**
Sole Occupant	9	17	16
Other	**	**	**
Affiliation:			
Single Unit — Independent	13	6	6
Multi-Unit — Company Operated	16	**	**
Multi-Unit — Franchise Operated	11	21	20

*All amounts are medians.
**Insufficient data.

Exhibit D-6
Cafeteria — Full-Menu
Annual Employee Turnover*

	All Employees	Salaried Employees	Hourly Employees
All Restaurants	138%	20%	167%
Type of Establishment			
Food Only	103%	**	125%
Food and Beverage	167	25%	223
Sales Volume			
Under $750,000	100%	**	125%
$750,000 and Over	164	25%	180
Average Check			
Under $6.00	78%	**	80%
$6.00 and Over	166	25%	187
Restaurant Location			
Shopping Center or Mall	170%	**	211%
Office Building	41	**	**
Sole Occupant	138	33%	156
Other	**	**	**

*All amounts are medians. Derived from the number of W-2s and the number of employees.
**Insufficient data.

Exhibit D-7
Cafeteria — Full-Menu
Employee Information*

	Full-Time Equivalent Employees[1]			Amount Per Full-Time Equivalent Employee	
	Total	Per 100 Restaurant Seats	Per 100 Average Daily Covers	Total Sales	Total Payroll and Benefits
All Restaurants	28.4	11.4	6.3	$35,371	$10,405
Type of Establishment					
Food Only	33.4	12.5	6.8	$31,864	$ 9,725
Food and Beverage	23.1	9.6	6.0	38,693	11,377
Sales Volume					
Under $750,000	15.0	7.6	7.4	$31,946	$10,917
$750,000 and Over	34.0	13.2	6.1	35,896	10,405
Average Check					
Under $6.00	16.0	8.5	3.6	$36,333	$10,947
$6.00 and Over	33.4	12.9	7.3	35,318	10,000
Restaurant Location					
Shopping Center or Mall	35.5	13.8	6.0	$35,896	$10,301
Office Building	10.0	6.8	3.7	39,506	13,136
Sole Occupant	27.2	11.0	7.2	32,915	9,725
Other	**	**	**	**	**

[1] Based on 35 hours per week. Factors used to compute full-time equivalent employees are as follows: full-time (35 hours or more) equals 1.0; part-time (20 to 34 hours) equals 0.7; part-time (less than 20 hours) equals 0.35.
*All amounts are medians.
**Insufficient data.

Exhibit D-8
Cafeteria — Full-Menu
Statement of Income and Expenses — All Cafeterias

	All Restaurants					
	Amount Per Seat			Ratio to Total Sales*		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales						
Food	$2,856	$3,905	$5,480	97.8%	100.0%	100.0%
Beverage	187	375	1,118	4.7	11.5	19.5
Total Sales	2,916	4,216	5,734	100.0	100.0	100.0
Cost of Sales						
Food	997	1,486	1,832	33.6	35.3	37.0
Beverage	47	123	330	22.9	26.5	30.4
Total Cost of Sales	1,036	1,527	1,922	33.3	35.2	36.7
Gross Profit	1,820	2,666	3,708	63.3	64.8	66.7
Other Income	4	33	120	0.1	0.5	4.6
Total Income	1,820	2,702	3,878	63.4	64.8	67.5
Controllable Expenses						
Payroll	851	1,246	1,534	25.1	29.0	33.2
Employee Benefits	23	35	190	0.5	2.0	5.0
Direct Operating Expenses	140	207	407	3.7	5.5	10.1
Music and Entertainment	2	3	6	0.1	0.1	0.3
Advertising and Promotion	36	89	195	0.8	2.0	3.7
Utilities	96	136	181	2.1	2.9	4.2
Administrative and General	33	52	209	0.8	1.4	6.2
Repairs and Maintenance	47	63	97	1.2	1.5	2.2
Total Controllable Expenses	1,469	2,028	2,692	41.7	47.0	54.3
Income Before Occupancy Costs	259	604	1,201	9.6	17.7	23.5
Occupancy Costs						
Rent	206	270	370	[illegible]	5.4	6.6
Property Taxes	8	28	40	0.2	0.5	0.8
Other Taxes	3	9	67	0.2	0.4	4.9
Property Insurance	34	59	76	0.8	1.3	1.7
Total Occupancy Costs	164	272	425	5.2	6.6	7.8
Income Before Interest and Depreciation	110	397	843	4.4	11.0	17.1
Interest	6	17	37	0.2	0.3	0.9
Depreciation	67	116	200	1.7	3.0	4.3
Restaurant Profit	$ 60	$ 292	$ 590	2.2 %	7.7%	14.2%
Other Deductions	**	**	**	**	**	**
Income Before Income Taxes	$ (5)	$ 189	$ 380	(0.8)%	4.9%	8.2%
Other Data[1]						
Corporate Overhead	**	$ 368	**	**	6.2%	**

[1] For respondents specifying.
*All ratios are based as a percentage of total sales except food and beverage costs, which are based on their respective sales.
**Insufficient data.

Exhibit D-9

Cafeteria — Full-Menu

Statement of Income and Expenses — Amount Per Square Foot*

	All Restaurants			Sales Volume		Average Check		Restaurant Location		
	Lower Quartile	Median	Upper Quartile	Under $750,000	$750,000 and Over	Under $6.00	$6.00 and Over	Shopping Center or Mall	Sole Occupant	Other
Total Sales	$120.71	$170.00	$219.86	$119.95	$215.51	$126.49	$174.00	$216.96	$160.46	**
Gross Profit	77.22	108.48	144.03	71.79	136.04	81.52	114.00	139.82	102.87	**
Occupancy Costs										
Rent	$ 8.19	$ 10.19	$ 13.04	$ 7.79	$ 11.43	$ 11.43	$ 9.00	$ 11.43	$ 9.41	**
Property Taxes	0.38	0.90	1.59	**	**	0.41	**	**	**	**
Other Taxes	0.11	0.50	1.11	**	**	**	**	**	**	**
Property Insurance	1.16	2.19	3.13	1.22	2.19	1.16	2.00	**	2.38	**
Total Occupancy Costs	$ 6.00	$ 11.35	$ 15.17	$ 7.32	$ 12.94	$ 6.00	$ 11.00	$ 11.53	$ 11.80	**
Utility Costs(1)										
Electricity	$ 1.53	$ 2.60	$ 5.83	**	**	**	**	**	**	**
Gas	0.46	0.94	2.11	**	**	**	**	**	**	**
Water	0.18	0.35	0.42	**	**	**	**	**	**	**
Waste Removal	0.39	0.48	0.61	**	**	**	**	**	**	**
Other	0.50	0.91	4.85	**	**	**	**	**	**	**
Total Utility Costs	$ 3.75	$ 4.89	$ 6.96	**	**	**	**	**	**	**

(1) For respondents specifying detail.
*All amounts are medians, unless otherwise stated.
**Insufficient data.

Exhibit D-9a

Cafeteria — Full-Menu

Utility Costs — Amount Per Seat*

	All Restaurants			Sales Volume		Average Check		Restaurant Location		
	Lower Quartile	Median	Upper Quartile	Under $750,000	$750,000 and Over	Under $6.00	$6.00 and Over	Shopping Center or Mall	Sole Occupant	Other
Utility Costs(1)										
Electricity	$41.32	$ 82.97	$145.00	**	**	**	**	**	**	**
Gas	11.39	20.00	57.22	**	**	**	**	**	**	**
Water	6.15	8.10	13.33	**	**	**	**	**	**	**
Waste Removal	9.37	11.52	13.49	**	**	**	**	**	**	**
Other	12.50	30.98	123.71	**	**	**	**	**	**	**
Total Utility Costs	$96.44	$136.14	$178.03	**	**	**	**	**	**	**

(1) For respondents specifying detail.
*All amounts are medians, unless otherwise stated.
**Insufficient data.

Exhibit D-10

Cafeteria — Full-Menu

Statement of Income and Expenses — Amount Per Seat

	Type of Establishment					
	Food Only			Food and Beverage		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales						
Food	$2,288	$3,712	$5,636	$2,868	$3,905	$5,277
Beverage	N/A	N/A	N/A	187	375	1,118
Total Sales	2,288	3,712	5,636	3,060	4,573	5,734
Cost of Sales						
Food	905	1,486	1,856	997	1,336	1,728
Beverage	N/A	N/A	N/A	47	123	310
Total Cost of Sales	905	1,486	1,856	1,036	1,582	1,922
Gross Profit	1,633	2,378	3,586	2,040	2,666	3,708
Other Income	**	**	**	4	45	107
Total Income	1,640	2,378	3,586	2,088	3,132	3,878
Controllable Expenses						
Payroll	766	1,142	1,453	960	1,276	1,581
Employee Benefits	23	30	60	28	196	304
Direct Operating Expenses	129	172	216	149	340	496
Music and Entertainment	**	**	**	**	**	**
Advertising and Promotion	21	85	126	37	100	220
Utilities	101	136	167	84	117	188
Administrative and General	34	46	56	22	208	273
Repairs and Maintenance	28	61	69	60	72	110
Total Controllable Expenses	1,192	1,750	2,091	1,712	2,386	3,003
Income Before Occupancy Costs	284	604	1,201	173	581	1,115
Occupancy Costs						
Rent	188	245	326	244	292	457
Property Taxes	**	**	**	8	29	46
Other Taxes	**	**	**	**	**	**
Property Insurance	35	59	78	21	58	72
Total Occupancy Costs	161	254	370	164	281	569
Income Before Interest and Depreciation	167	395	911	39	410	733
Interest	5	15	28	6	21	44
Depreciation	72	111	200	48	116	249
Restaurant Profit	$ 75	$ 254	$ 804	$ (25)	$ 349	$ 557
Other Deductions	**	**	**	**	**	**
Income Before Income Taxes	$ (27)	$ 167	$ 360	$ (5)	$ 247	$ 389

N/A — Not applicable.
**Insufficient data.

Exhibit D-11

Cafeteria — Full-Menu

Statement of Income and Expenses — Ratio to Total Sales*

	Type of Establishment					
	Food Only			Food and Beverage		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales						
Food	100.0%	100.0%	100.0%	87.0%	97.4%	100.0%
Beverage	N/A	N/A	N/A	4.7	11.5	19.5
Total Sales	100.0	100.0	100.0	100.0	100.0	100.0
Cost of Sales						
Food	34.5	35.9	37.0	33.4	34.4	36.4
Beverage	N/A	N/A	N/A	22.9	26.5	30.4
Total Cost of Sales	34.5	35.9	37.0	33.1	34.2	36.1
Gross Profit	63.0	64.1	65.5	63.7	65.7	66.8
Other Income	**	**	**	0.4	0.9	4.9
Total Income	63.0	64.1	65.5	64.4	66.7	68.1
Controllable Expenses						
Payroll	27.0	29.9	33.2	22.1	27.3	30.8
Employee Benefits	0.5	0.7	2.5	3.9	5.1	5.7
Direct Operating Expenses	3.3	4.6	7.8	4.4	7.8	12.8
Music and Entertainment	**	**	**	**	**	**
Advertising and Promotion	0.7	2.0	2.0	0.8	2.7	4.5
Utilities	2.3	3.0	4.2	2.0	2.9	3.9
Administrative and General	0.8	1.0	1.7	0.5	4.6	7.5
Repairs and Maintenance	0.9	1.2	1.9	1.5	1.8	2.5
Total Controllable Expenses	37.8	45.2	50.6	43.9	50.7	59.9
Income Before Occupancy Costs	15.1	18.8	26.3	3.7	15.1	22.7
Occupancy Costs						
Rent	5.0	5.0	6.0	5.0	6.0	7.1
Property Taxes	**	**	**	0.2	0.7	0.9
Other Taxes	**	**	**	**	**	**
Property Insurance	0.9	1.3	1.7	0.6	0.9	2.0
Total Occupancy Costs	5.7	6.5	7.6	5.1	6.6	8.6
Income Before Interest and Depreciation	8.4	12.7	19.7	1.3	8.4	16.0
Interest	0.2	0.3	0.6	0.2	0.3	1.1
Depreciation	2.3	3.0	4.1	1.0	2.6	5.2
Restaurant Profit	3.4%	10.5%	16.9%	(0.5)%	6.1%	11.2%
Other Deductions	**	**	**	**	**	**
Income Before Income Taxes	(1.0)%	5.5%	8.2%	(0.5)%	4.6%	8.2%

N/A — Not applicable.
*All ratios are based as a percentage of total sales except food and beverage costs, which are based on their respective sales.
**Insufficient data.

Exhibit D-12

Cafeteria — Full-Menu

Statement of Income and Expenses — Amount Per Seat

	Sales Volume ($000)					
	Under $750			$750 and Over		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales						
Food	$1,438	$2,856	$3,477	$3,904	$4,827	$6,169
Beverage	**	**	**	**	228	**
Total Sales	1,523	2,868	3,621	4,181	5,277	6,215
Cost of Sales						
Food	524	1,036	1,194	1,280	1,597	2,119
Beverage	**	**	**	47	52	330
Total Cost of Sales	550	1,047	1,278	1,336	1,786	2,119
Gross Profit	834	1,820	2,342	2,568	3,440	4,207
Other Income	**	**	**	4	45	107
Total Income	1,128	1,820	2,342	2,702	3,586	4,263
Controllable Expenses						
Payroll	553	835	1,104	1,200	1,371	1,696
Employee Benefits	19	30	40	24	115	276
Direct Operating Expenses	114	149	407	172	228	458
Music and Entertainment	**	**	**	**	**	**
Advertising and Promotion	30	65	100	36	115	215
Utilities	84	113	149	96	136	188
Administrative and General	32	63	208	33	50	209
Repairs and Maintenance	44	61	83	49	67	101
Total Controllable Expenses	790	1,469	2,111	1,880	2,349	3,104
Income Before Occupancy Costs	104	274	571	581	996	1,734
Occupancy Costs						
Rent	130	181	245	244	292	395
Property Taxes	**	**	**	**	**	**
Other Taxes	**	**	**	**	**	**
Property Insurance	14	37	73	43	59	76
Total Occupancy Costs	67	180	254	248	330	464
Income Before Interest and Depreciation	39	167	313	393	600	1,067
Interest	6	15	34	8	20	37
Depreciation	67	96	116	52	134	207
Restaurant Profit	$ (5)	$ 75	$ 181	$ 292	$ 498	$ 860
Other Deductions	**	**	**	**	**	**
Income Before Income Taxes	$ (137)	$ 67	$ 167	$ 63	$ 348	$ 464
Other Data[1]						
Corporate Overhead	**	**	**	**	$ 456	**

[1] For respondents specifying.
**Insufficient data.

Exhibit D-13

Cafeteria — Full-Menu

Statement of Income and Expenses — Ratio to Total Sales*

	Sales Volume ($000)					
	Under $750			$750 and Over		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales						
Food	94.4%	100.0%	100.0%	97.8%	100.0%	100.0%
Beverage	**	**	**	**	9.4	**
Total Sales	100.0	100.0	100.0	100.0	100.0	100.0
Cost of Sales						
Food	33.3	36.4	37.5	33.7	35.1	36.4
Beverage	**	**	**	21.0	22.9	27.3
Total Cost of Sales	33.3	36.3	37.5	33.1	34.8	36.2
Gross Profit	62.2	63.7	66.5	63.8	65.0	66.9
Other Income	**	**	**	0.3	0.9	4.6
Total Income	62.5	63.9	66.7	63.9	65.2	68.0
Controllable Expenses						
Payroll	26.9	30.0	33.3	23.6	27.4	31.2
Employee Benefits	0.8	2.5	5.0	0.5	3.1	5.1
Direct Operating Expenses	4.9	7.4	12.8	3.1	4.6	9.4
Music and Entertainment	**	**	**	**	**	**
Advertising and Promotion	0.8	1.8	2.6	0.7	2.0	3.7
Utilities	2.6	3.9	5.3	2.1	2.7	3.2
Administrative and General	1.4	2.6	6.8	0.7	0.9	4.6
Repairs and Maintenance	1.4	1.9	3.2	1.0	1.3	1.8
Total Controllable Expenses	46.0	50.7	54.1	40.2	44.6	54.4
Income Before Occupancy Costs	3.7	15.1	17.5	14.0	21.1	28.0
Occupancy Costs						
Rent	5.0	6.0	7.8	5.0	5.4	6.0
Property Taxes	**	**	**	**	**	**
Other Taxes	**	**	**	**	**	**
Property Insurance	0.7	1.7	2.0	0.8	1.1	1.4
Total Occupancy Costs	5.0	7.2	9.7	5.7	6.5	7.6
Income Before Interest and Depreciation	1.3	5.5	11.0	8.4	13.8	21.0
Interest	0.2	0.3	0.9	0.2	0.3	0.8
Depreciation	2.6	3.1	5.6	1.2	2.9	4.3
Restaurant Profit	(0.8)%	3.7%	10.1%	6.0%	10.6%	17.3%
Other Deductions	**	**	**	**	**	**
Income Before Income Taxes	(3.5)%	1.9%	6.1%	2.7%	6.1%	8.5%

*All ratios are based as a percentage of total sales except food and beverage costs, which are based on their respective sales.
**Insufficient data.

Exhibit D-14

Cafeteria — Full-Menu

Statement of Income and Expenses — Amount Per Seat

	Metropolitan Area (Population)								
	Under 500,000			500,000 to 1,999,999			2,000,000 and Over		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales									
Food	$2,856	$3,357	$5,480	$1,882	$4,132	$4,974	**	**	**
Beverage	**	**	**	133	207	1,468	**	**	**
Total Sales	2,856	3,357	5,636	2,934	4,216	6,062	**	**	**
Cost of Sales									
Food	905	1,180	1,832	971	1,486	1,786	**	**	**
Beverage	**	**	**	46	62	330	**	**	**
Total Cost of Sales	905	1,180	1,837	1,047	1,527	1,922	**	**	**
Gross Profit	1,800	2,175	3,586	1,936	2,688	3,683	**	**	**
Other Income	**	**	**	5	33	607	**	**	**
Total Income	1,800	2,175	3,586	1,936	2,736	4,016	**	**	**
Controllable Expenses									
Payroll	804	1,060	1,332	964	1,300	1,679	**	**	**
Employee Benefits	28	172	252	22	33	41	**	**	**
Direct Operating Expenses	176	387	476	129	156	216	**	**	**
Music and Entertainment	**	**	**	**	**	**	**	**	**
Advertising and Promotion	30	158	230	41	89	132	**	**	**
Utilities	84	104	117	101	137	167	**	**	**
Administrative and General	11	22	148	34	50	194	**	**	**
Repairs and Maintenance	47	62	86	46	63	83	**	**	**
Total Controllable Expenses	1,469	2,028	2,559	1,191	1,899	2,404	**	**	**
Income Before Occupancy Costs	245	449	1,104	233	723	1,302	**	**	**
Occupancy Costs									
Rent	143	244	292	206	270	395	**	**	**
Property Taxes	**	**	**	**	**	**	**	**	**
Other Taxes	**	**	**	**	**	**	**	**	**
Property Insurance	**	**	**	43	59	73	**	**	**
Total Occupancy Costs	67	240	281	208	307	459	**	**	**
Income Before Interest and Depreciation	39	290	843	76	397	911	**	**	**
Interest	6	20	37	6	15	28	**	**	**
Depreciation	68	96	196	97	135	207	**	**	**
Restaurant Profit	$ (56)	$ 77	$ 590	$ 68	$ 292	$ 592	**	**	**
Other Deductions	**	**	**	**	**	**	**	**	**
Income Before Income Taxes	$ (137)	$ 141	$ 380	$ (5)	$ 171	$ 349	**	**	**

**Insufficient data.

Exhibit D-15

Cafeteria — Full-Menu

Statement of Income and Expenses — Ratio to Total Sales*

	Metropolitan Area (Population)								
	Under 500,000			500,000 to 1,999,999			2,000,000 and Over		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales									
Food	100.0%	100.0%	100.0%	97.4%	100.0%	100.0%	**	**	**
Beverage	**	**	**	2.6	10.4	25.0	**	**	**
Total Sales	100.0	100.0	100.0	100.0	100.0	100.0	**	**	**
Cost of Sales									
Food	33.4	35.2	36.3	34.2	35.9	36.7	**	**	**
Beverage	**	**	**	24.4	27.3	32.8	**	**	**
Total Cost of Sales	33.3	35.2	36.3	33.7	35.8	36.6	**	**	**
Gross Profit	63.7	64.8	66.7	63.3	64.2	65.9	**	**	**
Other Income	**	**	**	**	**	**	**	**	**
Total Income	63.7	64.8	66.7	63.4	64.7	66.9	**	**	**
Controllable Expenses									
Payroll	22.1	27.8	33.5	26.7	29.4	31.8	**	**	**
Employee Benefits	0.6	4.9	5.4	0.5	0.7	3.1	**	**	**
Direct Operating Expenses	5.0	7.8	10.5	3.0	4.3	6.7	**	**	**
Music and Entertainment	**	**	**	**	**	**	**	**	**
Advertising and Promotion	0.9	3.7	5.2	1.8	2.0	2.6	**	**	**
Utilities	2.1	2.9	3.1	2.1	2.9	4.0	**	**	**
Administrative and General	0.2	0.7	5.8	0.8	1.1	6.7	**	**	**
Repairs and Maintenance	1.2	1.6	2.1	1.1	1.4	2.2	**	**	**
Total Controllable Expenses	44.1	52.2	56.3	37.8	45.0	49.2	**	**	**
Income Before Occupancy Costs	8.5	13.9	22.7	15.2	18.8	28.0	**	**	**
Occupancy Costs									
Rent	5.0	5.2	6.1	5.0	5.5	6.2	**	**	**
Property Taxes	**	**	**	**	**	**	**	**	**
Other Taxes	**	**	**	**	**	**	**	**	**
Property Insurance	**	**	**	0.8	1.3	1.7	**	**	**
Total Occupancy Costs	2.1	5.1	6.4	6.0	7.0	8.6	**	**	**
Income Before Interest and Depreciation	1.8	8.4	17.1	6.2	12.5	19.7	**	**	**
Interest	0.2	0.3	1.1	0.2	0.3	0.5	**	**	**
Depreciation	2.0	3.1	3.4	2.3	3.1	4.3	**	**	**
Restaurant Profit	(0.8)%	3.4%	13.8%	3.7%	9.6%	13.2%	**	**	**
Other Deductions	**	**	**	**	**	**	**	**	**
Income Before Income Taxes	(3.7)%	2.7%	6.2%	0.2%	5.6%	9.8%	**	**	**

*All ratios are based as a percentage of total sales except food and beverage costs, which are based on their respective sales.
**Insufficient data.

Exhibit D-16

Cafeteria — Full-Menu

Statement of Income and Expenses — Amount Per Seat

	Metropolitan/Non-Metropolitan Location					
	Inside MSA*			Outside MSA*		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales						
Food	$2,856	$4,132	$5,636	**	**	**
Beverage	133	375	735	**	**	**
Total Sales	2,916	4,216	6,062	**	**	**
Cost of Sales						
Food	997	1,486	1,837	**	**	**
Beverage	46	123	148	**	**	**
Total Cost of Sales	1,036	1,527	1,980	**	**	**
Gross Profit	1,820	2,666	3,875	**	**	**
Other Income	3	14	120	**	**	**
Total Income	1,820	2,702	4,000	**	**	**
Controllable Expenses						
Payroll	851	1,255	1,534	**	**	**
Employee Benefits	23	34	185	**	**	**
Direct Operating Expenses	135	188	407	**	**	**
Music and Entertainment	2	3	6	**	**	**
Advertising and Promotion	36	98	195	**	**	**
Utilities	96	136	173	**	**	**
Administrative and General	33	52	213	**	**	**
Repairs and Maintenance	46	63	92	**	**	**
Total Controllable Expenses	1,407	1,982	2,559	**	**	**
Income Before Occupancy Costs	233	590	1,282	**	**	**
Occupancy Costs						
Rent	206	272	392	**	**	**
Property Taxes	8	14	40	**	**	**
Other Taxes	3	9	67	**	**	**
Property Insurance	32	59	75	**	**	**
Total Occupancy Costs	164	281	459	**	**	**
Income Before Interest and Depreciation	68	395	860	**	**	**
Interest	7	20	44	**	**	**
Depreciation	88	123	207	**	**	**
Restaurant Profit	$ 55	$ 254	$ 592	**	**	**
Other Deductions	**	**	**	**	**	**
Income Before Income Taxes	$ (27)	$ 171	$ 380	**	**	**

*Metropolitan statistical area.
**Insufficient data.

Exhibit D-17

Cafeteria — Full-Menu

Statement of Income and Expenses — Ratio to Total Sales*

	Metropolitan/Non-Metropolitan Location					
	Inside MSA***			Outside MSA***		
	Lower Quartile	Median	Upper Quartile	Lower Quartile	Median	Upper Quartile
Sales						
Food	97.8%	100.0%	100.0%	**	**	**
Beverage	2.6	11.5	13.1	**	**	**
Total Sales	100.0	100.0	100.0	**	**	**
Cost of Sales						
Food	33.5	35.3	36.7	**	**	**
Beverage	22.9	27.3	30.4	**	**	**
Total Cost of Sales	33.3	35.3	36.7	**	**	**
Gross Profit	63.0	64.6	66.7	**	**	**
Other Income	0.2	0.6	4.9	**	**	**
Total Income	63.4	64.8	67.1	**	**	**
Controllable Expenses						
Payroll	25.1	29.0	33.2	**	**	**
Employee Benefits	0.6	2.5	5.1	**	**	**
Direct Operating Expenses	3.5	5.0	9.7	**	**	**
Music and Entertainment	0.1	0.1	0.7	**	**	**
Advertising and Promotion	0.8	2.0	3.7	**	**	**
Utilities	2.1	2.9	3.9	**	**	**
Administrative and General	0.8	1.4	6.7	**	**	**
Repairs and Maintenance	1.2	1.5	2.2	**	**	**
Total Controllable Expenses	41.0	46.7	54.2	**	**	**
Income Before Occupancy Costs	8.5	17.7	23.7	**	**	**
Occupancy Costs						
Rent	5.0	5.4	6.4	**	**	**
Property Taxes	0.2	0.5	0.7	**	**	**
Other Taxes	0.3	0.7	5.0	**	**	**
Property Insurance	0.8	1.2	1.7	**	**	**
Total Occupancy Costs	5.2	6.6	7.8	**	**	**
Income Before Interest and Depreciation	3.8	11.0	17.7	**	**	**
Interest	0.2	0.3	1.1	**	**	**
Depreciation	2.0	3.1	4.7	**	**	**
Restaurant Profit	0.3%	7.2%	15.6%	**	**	**
Other Deductions	**	**	**	**	**	**
Income Before Income Taxes	(0.9)%	4.6%	8.2%	**	**	**

*All ratios are based as a percentage of total sales except food and beverage costs, which are based on their respective sales.
**Insufficient data.
***Metropolitan statistical area.

ANALYZE YOUR OPERATION

A periodic analysis of the financial performance of your foodservice operations may provide some early warning signs of potential problems. Food costs or payroll may be inching up month by month. Some controllable expenses could be increasing while others are decreasing.

Day-to-day changes in your costs may be small and could go unnoticed. However, examination on a regular basis could uncover undesirable trends, allowing you to take corrective action and control situations that could lead to a crisis. That is the key to effective management.

To help you toward better management, we have included on the following page a worksheet designed to help you analyze how well your restaurant is performing in comparison with the rest of the industry. Follow these simple instructions for completing the worksheet:

1. Enter your financial data in the first column.

2. Compute the percentages for Column 2 by dividing the amounts by total sales. (Note: where food and beverage sales are broken down separately, compute percentage of food cost by dividing cost of food by food sales; for the beverage cost percentage, divide cost of beverage sales by beverage sales.)

3. Calculate the supplementary statistics in accordance with the formulas given on the worksheet.

4. List the appropriate comparative percentages or ratios from the tables included in this report in Column 3.

5. Compute the variances by dividing the difference between the figures in Column 2 and Column 3 by the figures in Column 3. Multiply the result by 100 to express the variance as a percentage.

6. If the variance is greater than plus or minus 10 percent, further analysis should be made to determine the reason for that variance.

WORKSHEET

Complete and Compare
Statement of Income and Expenses

	Your Figures (Dollars)	Your Figures (% of Sales)	Restaurant Industry Report	Variance + or -
Sales				
Food	$	%	%	
Beverage	$	%	%	
Total Sales	$	%	%	
Cost of Sales	$	%	%	
Food	$	%	%	
Beverage	$	%	%	
Total Cost of Sales	$	%	%	
Gross Profit	$	%	%	
Other Income	$	%	%	
Total Income	$	%	%	
Controllable Expenses	$	%	%	
Payroll	$	%	%	
Employee Benefits	$	%	%	
Direct Operating Expenses	$	%	%	
Music and Entertainment	$	%	%	
Advertising and Promotion	$	%	%	
Utilities	$	%	%	
Administrative and General	$	%	%	
Repairs and Maintenance	$	%	%	
Total Controllable Expenses	$	%	%	
Income Before Occupancy Costs	$	%	%	
Rent	$	%	%	
Property Taxes	$	%	%	
Other Taxes	$	%	%	
Property Insurance	$	%	%	
Income Before Interest and Depreciation	$	%	%	
Interest	$	%	%	
Depreciation	$	%	%	
Restaurant Profit	$	%	%	
Other Deductions	$	%	%	
Corporate Overhead	$	%	%	
Income Before Income Taxes	$	%	%	

Supplemental Operating Information	Your Figures	Restaurant Industry Report	Variance + or -
Sales Per Seat			
Food	$	$	
Beverage	$	$	
Total	$	$	
Average Sales Per Check (total sales ÷ number of customers)	$	$	
Daily Seat Turnover (customers ÷ seats ÷ 365 days)			
Index of Productivity [sales ÷ (payroll + benefits)]			

Note to participants:

Please answer all questions as completely as possible. If you do not know the exact answer, we will gladly accept your best estimate. Please be sure to complete the general information in Section I.

All numbers should be expressed as whole dollars-no fractions or decimals should be entered. If you do not use whole dollars in your accounting statements, then round off the numbers by dropping all pennies when the amount ends in 49 cents or less or adding 1 to the dollars when the amount ends in 50 cents or more.

We are requesting two years' information on the income statement in order to make comparisons between 1989 and 1990 financial data. We request the 1989 data even if you participated in the survey last year. If you have been open for less than two years, or if 1989 information is not available, only fill out the income statement for 1990. 1990 statements will be used in the main body of the study. Two years of financial information will also be presented in a special year-over-year analysis.

This questionnaire has been specifically designed to collect information relating to an individual restaurant's operation. It is vitally important, therefore, that **income statement information pertain to a single restaurant** and not to a chain of restaurants. Restaurants that are part of multi-unit operations (two or more) should report information for individual establishments, including allocated costs and revenues. Respondents with more than one restaurant should duplicate the enclosed questionnaire for each location.

We would like to thank you in advance for your cooperation in the completion of this questionnaire. If you would like to receive a free copy of the completed study, please give your name and address in the space provided below. (Copies of the study for non-respondents will be available for a fee.)

Should you have any questions regarding the completion of this questionnaire, please feel free to contact Phil Benowitz of Deloitte & Touche at (201) 631–6885 or Paul West of Deloitte & Touche at (214) 720–8267.

IMPORTANT

WHO SHOULD COMPLETE THIS QUESTIONNAIRE

If you:	You should:
(1) Own/Operate/Manage a single restaurant.	Complete the questionnaire.
(2) Own/Operate/Manage two or more restaurants.	Complete a questionnaire for each unit in operation or for as many units as possible. (Photocopies are acceptable.)
(3) Do not have access to the financial information for your company.	Forward the questionnaire to the appropriate accounting department for completion.

Section I. General—The following information will allow for analysis of your operating statements by several categories of variables. Please complete by checking or filling in the appropriate areas. Restaurants that are part of multi–unit operations (two or more) should report information for individual establishments, including allocated costs and revenues.

1. STATE IN WHICH RESTAURANT IS LOCATED:

   _____

2. ZIP CODE AT YOUR RESTAURANT LOCATION:

   _____

3. TYPE OF OWNERSHIP: (check one)

   - Sole Proprietorship ..... ❑ 1
   - Partnership ..... ❑ 2
   - Public Corporation ..... ❑ 3
   - Private Corporation ..... ❑ 4

4. TYPE OF ORGANIZATION:

   - Independent (operates one unit) ..... ❑ 1
   - Multi-Unit (two or more units operated) ..... ❑ 2

5. ARE YOU A FRANCHISE OPERATION?

   Yes ..... ❑ 1 No ..... ❑ 2

6. PRIMARY TYPE OF BUSINESS: (check one)

   - Cafeteria - Full Menu ..... ❑ 1
   - Limited Menu–No Tableservice (Fast Food) ..... ❑ 2
   - Full Menu–Tableservice ..... ❑ 3
   - Limited Menu–Tableservice ..... ❑ 4
   - Caterer ..... ❑ 5
   - Other (please specify) _____ 6

7. LIQUOR SERVICE: (check one)

   - Beer and/or Wine ..... ❑ 1
   - Full Liquor Service ..... ❑ 2
   - No Alcoholic Beverages ..... ❑ 3

8. PRIMARY MENU THEME:

   _____

9. SITE ON WHICH THIS RESTAURANT IS LOCATED: (check one)

   - Land ..... Owned ❑ 1 Leased ❑ 2
   - Building ..... Owned ❑ 3 Leased ❑ 4

10. NUMBER OF YEARS THIS RESTAURANT HAS BEEN IN BUSINESS: (check one)

    - Under 5 years ..... ❑ 1
    - 5 to 10 years ..... ❑ 2
    - Over 10 years ..... ❑ 3

11. IS THIS RESTAURANT LOCATED IN/ATTACHED TO: (check one)

    - A Hotel ..... ❑ 1
    - A Shopping Center or Mall ..... ❑ 2
    - An Office Building ..... ❑ 3
    - A Transportation Center (airport, etc.) ..... ❑ 4
    - A Club (social, athletic, country, etc.) ..... ❑ 5
    - Nothing–the sole occupant of a building ..... ❑ 6
    - Other (please specify) _____ 7

12. NUMBER OF SEATS: (complete all applicable)

    - Dining Room ..... # _____ 1
    - Bar or Lounge ..... # _____ 2
    - Banquet Rooms ..... # _____ 3
    - **Total Seats** ..... # _____ 4

13. SIZE OF RESTAURANT: (provide best estimate)

    - Square feet of total area (including preparation and storage) ..... _____ 1
    - Square feet of dining area only ..... _____ 2
    - Square feet of kitchen area ..... _____ 3

14. CHECK IF THIS RESTAURANT IS OPEN FOR:

    - Breakfast ..... ❑ 1
    - Lunch ..... ❑ 2
    - Dinner ..... ❑ 3
    - 24 Hours ..... ❑ 4

15. NUMBER OF CUSTOMERS SERVED FOR THE YEAR? (provide best estimate)

    # _____

16. WHAT IS THE AVERAGE GUEST CHECK PER PERSON?

    $_____

17. WHAT IS THE AVERAGE NUMBER OF PAID FOOD SERVICE EMPLOYEES THAT WORK DURING A TYPICAL WEEK?

	Number of	
	Salaried	**Hourly**
Full time (35 hours or more)	_____ 1	_____ 2
Part time (20 to 34 hours)	_____ 3	_____ 4
Part time (less than 20 hours)	_____ 5	_____ 6
Total	_____ 7	_____ 8

18. HOW MANY W–2S DID YOUR RESTAURANT SEND LAST YEAR?

    - Salaried employees # _____ 1
    - Hourly employees # _____ 2
    - **Total** # _____ 3

Section II. Statement of Income and Expenses—If you wish, you may submit a copy of your year-end operating statement in your existing format and this section will be completed for you by Deloitte & Touche. **Income statement information should pertain to only a single restaurant and not to a chain of restaurants.** Please use whole dollar amount.

	Current 12 months ended: Month _____	Year _____	Previous 12 months ended: Month _____	Year _____
Sales				
Food Sales	1		1	
Beverage Sales (Alcoholic)	2		2	
Total Sales		3		3
Cost of Sales				
Food Cost	4		4	
Beverage Cost (Alcoholic)	5		5	
Total Cost of Sales		6		6
Gross profit on sales (line 3 minus line 6)		7		7
Other income		8		8
Total income		9		9
Controllable expenses				
Payroll	10		10	
Employee benefits	11		11	
Direct operating expenses	12		12	
Music and entertainment	13		13	
Advertising and promotion	14		14	
Utilities (details requested below)	15		15	
Administrative and general	16		16	
Repairs and maintenance	17		17	
Total controllable expenses		18		18
Occupancy costs				
Rent	19		19	
Property taxes	20		20	
Other taxes	21		21	
Property insurance	22		22	
Total occupancy costs		23		23
Interest		24		24
Depreciation		25		25
Restaurant profit		26		26
Corporate overhead per restaurant		27		27
Other deductions		28		28
Income before income taxes		29		29

For the first time we are attempting to obtain information on the breakdown of utility expenses. If possible, please provide the following data (in dollars):

	1990		1989	
Electricity	1		1	
Gas	2		2	
Water	3		3	
Waste Removal	4		4	
Other	5		5	
Deduct Credits	( )6		( )6	
Total (same as line 15 above)		7		7

Thank You for Your Cooperation. Please send this questionnaire to:
Deloitte & Touche, Restaurant/Entertainment Group, P.O. Box 319, Parsippany, NJ 07054–9605

For further information:
Contact Research Manager, National Restaurant Association
1200 Seventeenth Street, N.W., Washington, D.C. 20036-3097
Phone: (202) 331-5900